

Fresno Unified School District
Board Agenda Item

BOARD MEETING DATE: June 17, 2026

ACTION REQUESTED: DISCUSS and ADOPT

TITLE AND SUBJECT: Discuss and Adopt Fresno Unified School District's 2026/27 Proposed Budget and Education Protection Account

ITEM DESCRIPTION: Included in the Board material is the 2026/27 Proposed Budget which includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will describe factors addressed in the 2026/27 Proposed Budget and issues affecting the multi-year projections for 2027/28 and 2028/29.

Detailed information for the 2026/27 Proposed Budget and the multi-year projections were presented and discussed at the June 03, 2026 Board of Education meeting, and a Public Hearing was held at that time. All information is available in the Board office for review as well as posted on the district's website.

FINANCIAL SUMMARY: Noted in support material.

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DIVISION: Business and Financial Services

CABINET APPROVAL PHONE: (559) 457-6226

CABINET APPROVAL: Patrick Jensen, Chief Financial Officer



A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2026/27 Proposed Budget, and factors affecting the multi-year projections for 2027/28 and 2028/29, are listed below. The multi-year projection maintains a reserve level in accordance with board policy 3100 for all years.

	<u>Estimated</u> <u>2025/26</u>	<u>Budget</u> <u>2026/27</u>	<u>Projected</u> <u>2027/28</u>	<u>Projected</u> <u>2028/29</u>
Ongoing Funds:				
Revenues	\$1,063.25	\$1,098.74	\$1,125.93	\$1,140.59
- Expenses, Sources/Uses	\$1,152.79	\$1,122.03	\$1,131.71	\$1,149.15
Ongoing Net Change in Fund Balance	(\$89.54)	(\$23.29)	(\$5.78)	(\$8.56)
One-Time Funds:				
One-Time Revenues	\$5.30	\$0.00	\$0.00	\$0.00
One-Time Expenses	\$4.36	\$35.40	\$19.50	\$0.00
One-Time Net Change in Fund Balance	0.94	(\$35.40)	(\$19.50)	\$0.00
Total Unrestricted General Fund:				
Beginning Balance	265.36	\$176.76	\$118.07	\$92.79
Ending Balance	\$176.76	\$118.07	\$92.79	\$84.23
Cash, Inventory, Prepaid Assets	\$6.26	\$6.26	\$6.26	\$6.26
Committed for Future Textbook Adoptions	\$23.60	\$ 9.50	\$0.00	\$0.00
Committed Pandemic Learning and Recovery	\$32.00	\$0.00	\$0.00	\$0.00
FTA Student Support	\$20.00	\$10.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$94.90	\$92.31	\$86.53	\$77.97
Change in Reserve	(\$44.21)	(\$2.59)	(\$5.78)	(\$8.56)
Reserve level	5.63%	5.52%	5.23%	4.73%

General Comments Regarding the Proposed Budget for 2026/27

The 2026/27 Proposed Budget includes recommendations to address the challenges the district is facing with lower enrollment, lower attendance, and lower Cost-of-Living Adjustments. The Board of Education has engaged in Student Outcomes Focused Governance. “The framework is built around six research-informed competencies that describe school board behaviors and the degree to which they create the conditions for improvements in student outcomes: Vision & Goals, Values & Guardrails, Monitoring & Accountability, Communication & Collaboration, Unity & Trust, and Continuous Improvement.”

The Goals established by the Board of Education include Early Literacy, Literacy Intervention, College and Career Readiness, and Life Skills.

The assumptions outlined are based on guidance received from School Services of California ("SSC"), as well as the Governor's May Revised Budget for 2026/27 ("the May Revise") information:

- The Governor's summary states *"The Administration set forth its intent to return in May with a revised plan – reflecting updated revenue and spending – that balanced the Budget in both the 2026-27 and 2027-28 fiscal years, with adequate reserves."*
- *"The May Revision does not propose any significant new ongoing expenditures."*
- *"This includes unprecedented advancements in pre-K to 12 education, including universal preschool and school meals, and historic investments in teacher education and preparedness, special education, before, after, and summer school programs, and community schools."*
- *"The Budget reflects a Budget Stabilization Account deposit in 2026-27 of approximately \$3.6 million and a minor "true up" for fiscal year 2024-25."*
- The prior guidance in January 2026 from SSC projected the cost-of-living adjustments (COLA) as follows: 2.41% in 2026/27, 3.06% in 2027/28, and 3.34% in 2028/29. Current guidance projects the funded COLAs as follows: 4.31% in 2026/27, 3.30% in 2027/28, and 3.09% in 2028/29. For 2026/27, the COLA includes an additional 1.44% allocation above the COLA of 2.87%. These proposals equate to an increase to the Local Control Funding Formula (LCFF) of \$36.7 million in 2026/27.
- The prior guidance in January 2026 from SSC projected Special Education at \$999 per ADA. Current guidance projects \$1,340 per ADA which equates to approximately \$26.1 million.
- The May Revision requires all TK-12 local education agencies to provide all employees with up to 14 weeks of paid pregnancy disability leave beginning in 2026/27 which is to be absorbed within the increased COLA. The district estimates an annual cost of \$4.0 million.
- The LCFF assumptions include a 92% attendance rate in 2026/27, 2027/28, and 2028/29 and a decline in student enrollment in 2026/27, 2027/28, and 2028/29 of approximately 1,200 students, 1,100 students, and 1,700 students, respectively.
- The May Revise proposes California State Teachers' Retirement System (CalSTRS) employer costs will remain at 19.10% in 2026/27, 2027/28, and 2028/29.
- The May Revise proposed California Public Employees' Retirement System (CalPERS) employer costs have been updated from the Governor's January Proposal to the May Revise at 26.40% in 2026/27, 26.80% in 27/28, and 25.90% in 2028/29.

In preparation of the 2026/27 Proposed Budget, an analysis was completed to estimate the 2025/26 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$93.2 million. The revised projected net Unrestricted General Fund ending balance is \$94.90 million. Overall, 2025/26 estimated actuals includes overall savings from the Second Interim of \$1.7 million due mainly to the following components:

- Recognize an increase in Transitional Kindergarten attendance for an increase of \$900,000 in revenue.
- Recognize a decrease in lottery funds due to an adjustment made by the state to lower the prior year allocation for a decrease of \$700,000.
- Recognize an increase in local revenue of \$3.6 million. Recognizing one-time Medi-Cal reimbursement funds of \$1.8 million, Clean Energy grant released unspent funds to the district of \$1.8 million. In addition, an increase of \$800,000 in revenue which is offset by expenses of \$800,000 due to increased district outside billing.
- Recognize increased expenditures of (\$2.1 million) due to increased substitute cost for teacher and campus assistants.

Board of Education Designated Funds

The 2026/27 Proposed Budget includes committed and assigned to support one-time projects as follows:

<u>Committed Fund Balance</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>
• Future Textbook Adoption	\$ 9.5 million	\$ 0.0 million	\$ 0.0 million
<u>Assigned Fund Balance</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>
• FTA Student Supports	\$10.0 million	\$ 0.0 million	\$ 0.0 million

2026/27 Proposed Budget

Local Control Funding Formula (LCFF) – As mentioned earlier, the 2026/27 Proposed Budget assumes a 2.87% COLA plus 1.44% super COLA for a total of 4.31% which equates to an increase of approximately \$36.7 million.

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2026/27. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2026/27, the EPA funds are estimated to be 36% of the LCFF funds which equates to \$168.6 million. All funds will be used to support teacher salary and benefit costs.

School Site Investments – The staffing parameters for 26/27 are as follows:

Elementary school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Resources for an additional teacher provided at designated elementary schools and an instructional coach at each elementary school
 - Transitional Kindergarten – 1 teacher to 24 students
 - Kindergarten through 3rd grade – 1 teacher to 23 students
 - 4th grade through 6th grade – 1 teacher to 28 students
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Classroom kindergarten aides are provided to each elementary school
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, library technician, and a home school liaison
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist
- Site leadership positions include a principal and a vice principal

Middle school site investments include:

- Classroom teachers provided per the collective bargaining agreement, middle school redesign, transition teachers, campus culture teachers, and school climate teachers
 - 7th grade through 8th grade – 1 teacher to 27 students
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Safety investments include campus safety assistants
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, attendance records assistant, and home school liaison
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant, and a school psychologist
- Site leadership positions include a principal, vice principal, and counselor

High school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions
 - 9th grade through 12th grade – 1 teacher to 28 students
 - Teacher choice of augmentation aide or up to \$5,000 annual stipend if exceeding Classroom Guidelines of 1-3 students or 4 or more students
- Safety investments include a school resource officer, probation officer, and campus safety assistants
- Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
- Clerical supports include an office manager, registrar, assistant registrar, financial technician, office assistant, attendance records assistant, and library technician

- Health care professionals include a registered nurse, licensed vocational nurse, and school psychologist
- Site leadership positions include a principal, vice principal, counselor, campus culture director, and athletic director

Designated Schools – In accordance with the current employee bargaining agreement proposal, the 2026/27 Proposed Budget includes a reduction from 5 additional professional learning days to 3 days of self-directed transitional days.

The following were presented at the March 25, 2026 and April 8, 2026 Board Meetings

Advancing Academic Acceleration & Achievement – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Vocational Teacher, 3.0 FTE Mentoring Program Facilitator I, 1.0 FTE Mentoring Program Facilitator II, 1.0 FTE Program Technician, 1.0 FTE Administrative Secretary, 1.0 FTE Principal II on Special Assignment, 1.0 FTE Manager I, supplies, and contracts of (\$1.7 million). In addition, an ongoing request to support middle school interventions and Waterford License of \$570,000.

In addition, the Proposed Budget includes one-time funds to support Waterford and Black Student Union initiatives of \$2.4 million.

Alternative Education – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Administrator, 1.0 FTE Vice Principal, 1.0 FTE Analyst, 1.0 FTE Office Assistant supplemental contracts, and mileage of (\$798,000). In addition, an ongoing request to support materials and supplies of \$100,000.

In addition, the Proposed Budget includes one-time funds to support Adult Transition Program curriculum of \$34,000.

Analysis, Measurement & Accountability – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Director, 1.0 FTE Administrative Analyst, 1.0 FTE Manager III, 2.0 FTE Technical Specialist II, 2.0 FTE Technical Specialist I, 1.0 FTE Testing Technician of (\$1.4 million). In addition, an ongoing request to convert a 1.0 FTE Manager III to 261 duty days, support Deeper Learning, digital platform, and Targeted Universalism of \$631,000.

Board Office – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Administrative Secretary I and supplies of (\$172,000).

Business & Financial Services – The 2026/27 Proposed Budget includes a reduction of 2.0 FTE Accountant I, 1.0 FTE Payroll Specialist, 1.0 FTE Employee Service Center Specialist, 1.0 FTE Program Technician, 1.0 FTE Office Manager, other salaries, supplies and services, and shifts to restricted resources of (\$1.3 million).

Career Technical Education – The 2026/27 Proposed Budget includes a reduction of 11.0 FTE Job Developer II, 1.0 FTE Teacher on Special Assignment, 1.0 FTE Budget Tech I, 0.5 FTE Secretary II, Teacher Academy, and supplies of (\$1.9 million). In addition, an ongoing request to

increase internships through intersession of \$640,000 and 2.0 FTE Technical Specialists II and 1.0 FTE Accountant funded by a grant of \$447,000.

College & Career Readiness – The 2026/27 Proposed Budget includes a reduction of 2.0 FTE Manager II, 1.0 FTE Teacher on Special Assignment, 0.5 FTE Secretary II and supplies and contracts of (\$1.0 million). In addition, an ongoing request to add 1.0 FTE Project Manager of \$200,000.

In addition, the Proposed Budget includes one-time funds to support master scheduling consultant of \$45,000.

Communications – The 2026/27 Proposed Budget includes a reduction 1.0 FTE Community Relations Officer and services of (\$284,000).

Community Schools – The 2026/27 Proposed Budget includes a reduction of contracts of (\$70,000).

Culture & Student Inclusion – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Executive Officer, 1.0 FTE Manager II, 1.0 FTE Analyst II, 1.0 FTE Analyst, 1.0 FTE Department Office Manager, and contracts of (\$1.1 million).

Curriculum & Instruction – The 2026/27 Proposed Budget includes a reduction of 4.6 FTE AP Coordinators, 1.0 FTE Literacy Coach, 1.0 FTE Admin Secretary III, and convert a Director to Manager III, supplies, and contracts of (\$1.7 million).

In addition, an ongoing request to increase 11.0 FTE Teachers on Special Assignment for coaching cycles and middle school literacy intervention, shift 1.7 FTE Teacher Special Assignment and 1.0 FTE Literacy Coach from a grant ending, professional learning days to support improved literacy outcomes in grades 3rd-6th grade, kindergarten teachers with phonemic awareness, literacy coaching for grades 7th-8th grade, writing instructions and assessments, Building Thinking Classrooms math implementation, and Math Vision Statement implementation of \$4.4 million.

Also, the Proposed Budget includes one-time funds to support professional learning for Academic Coaches, CIPL coaches to be certified trainers, connect Hub vendor contract for coaching support, Building Thinking Classrooms playbook contract, professional learning and certification for all academic coaches who have not been trained, and supplementary curriculum for phonics in grades 3-8 in support of literacy intervention of \$1.5 million.

Finally, the Proposed Budget includes the utilization of the committed Textbook Adoption reserve to support K-12 math adoption and Advanced Placement textbooks of \$14.1 million.

Department of Prevention and Intervention – The 2026/27 Proposed Budget includes a reduction of 14.0 FTE Child Welfare & Attendance Specialist II, 7.0 FTE Counselors, 2.0 FTE Climate/ & Culture Teacher, 1.0 FTE Secretary I, 1.0 FTE School Community Liaison, 2.0 FTE Clinical Social Worker, 1.0 FTE Manager III, 1.0 FTE Prevention & Intervention Specialist,

decrease duty days for 3.0 FTE Tier II Intervention Specialist, shift 1.0 FTE Guidance & Learning Advisor to grant, supplemental salaries, supplies, and services of (\$4.5 million).

In addition, an ongoing request to increase of 8.0 FTE School Workers, 1.0 FTE Manager II, 3.0 FTE Behavior Intervention Specialist, 1.0 FTE Behavior Support Advisor, Social Emotional Learning curriculum, and Registered Behavior Specialist contract of \$2.8 million.

Finally, the Proposed Budget includes one-time funds to support 2.0 FTE Clinical Social Workers, Parent project kits, and materials and services of \$700,000.

Deputy Superintendent – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Secretary and supplies of (\$212,000).

Engagement & External Partnership – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Executive Officer and shift 1.0 FTE Executive Officer to Human Resources of (\$545,000).

English Learners – The 2026/27 Proposed Budget includes a reduction of supplies and services of (\$500,000). A reduction of 2.0 FTE Teacher on Special Assignment from Title III of (\$334,000).

In addition, the Proposed Budget includes one-time funds in support for laptops and translation services of \$480,000.

Expanded Learning – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Secretary and addition of 1.0 FTE Manager for a total of \$119,000 from Expanded Learning Grant.

Facilities Management & Planning – The 2026/27 Proposed Budget includes support for Laserfiche repository of \$10,000.

Health Services – The 2026/27 Proposed Budget includes a reduction of 7.0 FTE Nurses, 1.0 FTE Nurse Practitioner, 4.4 FTE Health Assistants of \$1.5 million. In addition, shift of health service staff to utilize Medi-Cal funding.

In addition, the Proposed Budget includes one-time funds to support supplies of \$640,000 supported by Medi-Cal funding.

Human Resources – The 2026/27 Proposed Budget includes a reduction of 5.0 FTE Assistant Superintendents, 2.0 FTE Director, 1.0 FTE Manager III, 1.0 FTE Manager II, 1.0 FTE Administrative Secretary, and 1.0 FTE Data Specialist II of (\$2.6 million).

In addition, an ongoing request to increase 4.0 FTE Data Specialist II, 2.0 FTE Manager III, 1.0 FTE Administrative Analyst, 1.0 FTE Administrator, convert 1.0 FTE Executive Officer to Assistant Superintendent, shift 1.0 FTE from Office of Engagement, and supplies of \$1.8 million.

Information Technology – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Director of (\$249,000). In addition, support AI licensing tool for staff and students of \$390,000.

Information Technology – Enterprise Applications – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Software Developer II of (\$166,000). In addition, support 1.0 FTE Analyst for AI Literacy Campaign and contract licenses totaling an increase of \$455,000.

Information Technology – Learner Support Services – The 2026/27 Proposed Budget includes a reduction of 6.0 FTE Customer Service Representative, 3.0 FTE Tech Support Specialist I, Absolute software licensing, and reduce lease for Ashlan/99 of (\$1.5 million).

Information Technology – Network – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Administrative Secretary I of (\$114,000).

Instructional Division – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Manager II of (\$226,000). In addition, ongoing support for project-based learning activities that align with Portrait of a Learner of \$1.0 million.

In addition, the Proposed Budget includes one-time funds to support supplies of a Portrait of a Learner event of \$200,000.

Parent University – The 2026/27 Proposed Budget includes a reduction of 3.0 FTE Primary Language Specialist, 2.0 FTE Community Relations Liaison, 1.0 FTE Office Assistant III, and substitute salaries of (\$838,000).

Plant Maintenance – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Roofer, 1.0 FTE Administrative Secretary I, 1.0 FTE Mobile Unit Supervisor, 1.0 FTE Mobile Maintenance Lead, 1.0 FTE Energy Manager Coordinator of (\$848,000). In addition, shift Telecommunications from Safety to Operations and support for hazardous material abatement/indoor air samples of \$493,000.

Plant Operations – The 2026/27 Proposed Budget includes a reduction of 15.0 FTE Custodians, 1.0 FTE High School Plant Supervisor, 1.0 FTE District Supervisor, 1.0 FTE Grounds Landscape Manager, and Cenergistic contract of (\$2.6 million). In addition, support 1.0 FTE Lead Custodian, OSHA mandated trainings, and increase of utilities of \$1.2 million.

Psychological & Guidance – The 2026/27 Proposed Budget includes an increase in supplies and service support of \$104,000 supported by Medi-Cal.

Purchasing and Warehouse – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Department Office Manager, 2.0 FTE Printing Technicians and supplies of (\$320,000).

School Leadership – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Instructional Superintendent, 1.0 FTE Executive Director, 1.0 FTE Administrative Secretary, contracts, and shift Let's Talk contract to Human Resources of (\$1.1 million). In addition, reduction of 2.0 FTE Teacher on Special Assignment and 0.1 FTE Tutor of (\$342,000) from Learning Recovery Block Grant. Finally, support for CORE district contract of \$300,000.

In addition, the Proposed Budget includes one-time funds to support 3.2 FTE for PLUS high school teachers of \$486,000.

School Safety & Security – The 2026/27 Proposed Budget includes a reduction of 30.0 Campus Safety Assistants, 1.0 Manager II, 4.2 FTE Telecommunication Operators and shift Telecommunications to Maintenance of (\$3.5 million). In addition, support 1.0 FTE Analyst of \$155,000.

Special Education – The 2026/27 Proposed Budget includes a reduction of 4.0 FTE Regional Instructional Manager II, 3.0 FTE School Psychologist, 1.0 FTE Manager II Infant Preschool, 1.0 FTE Social Emotional Manager II, 1.0 FTE Adaptive Teacher, 2.0 FTE Department Office Manager, 4.0 FTE Office Assistant III, 1.0 FTE Mental Health Clinician, 1.0 FTE HR Data Specialist II, and 2.0 FTE Office Assistant Special Education of (\$3.0 million).

In addition, support 9.5 FTE Clinical School Social Worker, 6.0 FTE Occupational Therapist, 1.0 FTE Director General, 1.0 FTE Admin Analyst, 1.0 FTE Manager III Special Education Program, 1.0 FTE Manager I, 4.0 FTE Individual Small Group Teacher, 2.0 FTE Handicap Teacher, 1.0 FTE Handicap Orthopedic Teacher, 3.0 FTE Program Technician, 1.0 FTE Administrative Secretary I, 1.0 FTE Community Education Specialist, 1.0 FTE Budget Technician, 3.5 FTE Paraeducators, and supplies of \$6.2 million.

Superintendent's Office – The 2026/27 Proposed Budget includes a reduction of supplies and services of (\$243,000).

Student Engagement – The 2026/27 Proposed Budget includes a reduction of 7.0 FTE Athletic Paraeducators, eliminate TK-6 enrichment trips, and supplies of (\$3.0 million). In addition, support 1.0 FTE Athletics Manager III and conversion of Assistant Superintendent, to Executive Officer of \$218,000.

Teacher Development – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Literacy Coach, 1.0 FTE Teacher on Special Assignment of (\$333,000). In addition, the Educator Effectiveness grant ends and reductions of (\$1.5 million) and (6.0 FTE).

Translation Services – The 2026/27 Proposed Budget includes a reduction of 1.0 FTE Material Spanish Translator of (\$113,000).

Transportation – The 2026/27 Proposed Budget includes a reduction of 2.0 FTE Bus Drivers, 1.0 FTE Bus Driver Trainer, and 1.0 FTE Dispatcher for Special Education of (\$439,000). Also, an increase for the Zum special education transportation contract of \$6.2 million.

In addition, the Proposed Budget includes one-time allocation for strobe fog lights of \$60,000.

Early Learning – The 2026/27 Proposed Budget includes a reduction to adjust for lower revenue and enrollment of 19.0 FTE Preschool Teachers, 4.0 FTE Child Development Supervisor, 14.0 paraeducators, 2.0 FTE Teacher on Special Assignment, 1.0 FTE Child Welfare & Attendance Specialist, and 1.0 Manager II of (\$4.2 million) in grant funds. In addition, shift 2.0 FTE Literacy Coaches to Child Development Fund for savings of (\$362,000).

Nutrition Services – The 2026/27 Proposed Budget includes a reduction of 8.1 FTE Nutrition Service Assistants, 4.0 FTE Nutrition Service Manager, 0.9 FTE Cook/Baker, and 4.0 FTE Food Production Utility Technician from Nutrition Services grants of (\$1.2 million).

Risk Management and Workers' Compensation – The 2026/27 Proposed Budget includes the proposed rate for the Liability rates to remain the same at 1.50% and Workers' Compensation rates will increase from 0.5% to 0.6%.

Health Benefits & Defined Benefits – The 2026/27 Proposed Budget includes an employee contribution of \$25,227 per active employee. The Budget is provided by the Joint Health Management Board (JHMB).

Board of Education Approved One-time Expenditures

The 2026/27 Proposed Budget includes a net \$35.4 million for one-time expenditures as follows:

- K-12 Math and AP Textbook Adoption \$ 14.1 million
- FTA Student Support \$ 10.0 million
- Contribution to Health Fund \$ 4.0 million
- Advancing Academic Acceleration & Achievement \$ 2.5 million
- Designated Schools additional 3 days for 26/27 \$ 2.1 million
- Prevention and Intervention \$ 1.0 million
- Curriculum and Instruction \$ 0.5 million
- English Learner Services \$ 0.5 million
- School Leadership \$ 0.5 million
- Instructional Division \$ 0.2 million

Multi-Year Items

Local Control Funding Formula (LCFF) – The multi-year projections included LCFF funding at the levels mentioned earlier in the report, resulting in an increase for 2027/28 and 2028/29 of \$23.7 million and \$14.4 million, respectively. Although there is an increased COLA, this is partially offset by declining enrollment.

State Revenue – Transportation reimbursements are projected to increase by 60% due to higher contract costs in FY 2026/27. State revenue is expected to increase by \$3.5 million in FY 2027/28 and by \$300,000 in FY 2028/29.

District Contribution to Health Fund – In accordance with the current employee bargaining agreements, the 2026/27 district's health contribution level is \$25,658 per employee participant. An increase of \$3,658 over 25/26, equating to \$26.4 million. In addition, the district's health contribution is estimated to increase by \$568 in 2027/28 and \$459 in 2028/29 equating to an increase of \$4.1 million and \$3.3 million, respectively.

District Workers' Compensation – The benefit rate for Workers' Compensation increases from 0.5% to 0.6% results in a reserve level of 86% in 2026/27 for an increased cost of \$660,000. In addition, the 2027/28 rate will increase from 0.6% to 0.7% for an increased cost of \$660,000. Per

Board Policy 3100 “during stable times, the district will maintain Workers’ Compensation liability at 90 percent”.

District Property and Liability – The benefit rate for Property and Liability of 1.5% remains the same as in 2026/27. In addition, the 2027/28 rate will increase from 1.5% to 1.7% for an increased cost of \$1.3 million.

STRS and PERS Employer Costs – The multi-year projections include funding for changed employer rates for STRS and PERS at the levels mentioned earlier in the memo. This equates to a increased cost of \$600,000 in 2027/28 and a decreased cost of \$1.4 million in 2028/29.

Strategic Budget Planning – The multi-year projections include estimated reductions of \$20.0 million in 2027/28.

Governmental Accounting Standards Board Statement Number 75 (GASB No. 75) – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and \$2.0 million from the Health Fund for 2026/27, 2027/28, and 2028/29. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$103.9 million as of June 30, 2027.

Cash Flow Report – The Standardized Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from Fresno County Superintendent of Schools (FCSS) for the distribution of State funds. The assumptions project a positive cash balance of \$349.1 million on June 30, 2027, and \$310.5 million on June 30, 2028.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2025/26 reserve levels and the corresponding change to the reserve level for the 2026/27 fiscal year.

The Health Fund represents the consultant presentation of the three-year budget. The JHMB board did not pass the budget as presented awaiting further discussion of plan design changes.

Reserve Type (in millions)	Estimated 2025/26	Planned Change	Proposed 2026/27	Recommended Level 2026/27
Unrestricted General Fund	\$94.90	(\$2.59)	\$ 92.31	\$ 92.31
Workers’ Compensation	\$ 32.56	\$ 0.00	\$ 32.56	\$ 32.56 ⁽¹⁾
General Liability Reserve	\$ 3.52	\$ 0.00	\$ 3.52	\$ 3.52 ⁽¹⁾
Health Fund Incurred But Not Paid	\$ 29.62	\$ 1.99	\$ 31.61	\$ 31.61 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	\$ 98.57	\$ 5.35	\$ 103.92	\$ 822.77 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 61.16	(\$42.62)	\$18.54	\$ 51.45 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District's 2026/27 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/departments/fiscal-services>

A summary of all budgets is included.

**Fresno Unified School District
2026/27 Adopted Budget**

Fund Name	Projected Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 176,763,717	\$ 1,098,710,362	\$ 976,479,944	\$ (180,920,546)	\$ 118,073,589
General Fund Restricted	\$ 148,499,823	\$ 484,372,050	\$ 687,193,746	\$ 175,450,546	\$ 121,128,673
Total General Fund	\$ 325,263,541	\$ 1,583,082,412	\$ 1,663,673,690	\$ (5,470,000)	\$ 239,202,262

Associated Student Body	\$ 2,170,908	\$ 3,451,791	\$ 3,373,664	\$ -	\$ 2,249,035
Adult Education Fund	\$ 1,863,939	\$ 10,116,015	\$ 11,423,478	\$ -	\$ 556,476
Child Development Fund	\$ -	\$ 36,388,042	\$ 36,388,042	\$ -	\$ -
Cafeteria Fund	\$ 23,195,394	\$ 73,459,385	\$ 75,051,170	\$ -	\$ 21,603,609
Deferred Maintenance Fund	\$ -	\$ -	\$ 3,361,720	\$ 3,361,720	\$ -

Adult Education Building Fund	\$ 1,763,110	\$ 30,000	\$ 200,000	\$ -	\$ 1,593,110
Measure M Series D Building Fund	\$ 60,000,000	\$ 2,432,749	\$ 34,500	\$ (59,965,500)	\$ 2,432,749
Measure H Series A Building Fund	\$ 7,372,246	\$ -	\$ -	\$ (7,372,246)	\$ -
Measure H Series B Building Fund	\$ -	\$ 1,216,375	\$ -	\$ -	\$ 1,216,375
Total Building Funds	\$ 69,135,356	\$ 3,679,124	\$ 234,500	\$ (67,337,746)	\$ 5,242,234

Capital Facilities Fund	\$ 9,563,825	\$ 1,385,000	\$ 2,746,614	\$ (30,000)	\$ 8,172,211
County School Facility Fund	\$ 8,676,752	\$ 600,000	\$ 94,610,526	\$ 93,976,026	\$ 8,642,252
Special Reserve for Capital Outlay	\$ 1,319,110	\$ 40,000	\$ 717,391	\$ -	\$ 641,719
Bond Interest & Redemption	\$ 72,486,965	\$ 59,572,201	\$ 65,017,207	\$ -	\$ 67,041,959

Health Fund ^(A)	\$ 61,157,387	\$ 262,080,293	\$ 306,693,948	\$ 2,000,000	\$ 18,543,732
Liability Fund	\$ 3,258,692	\$ 14,197,959	\$ 14,912,426	\$ -	\$ 2,544,225
Workers' Compensation Fund	\$ (235,656)	\$ 6,224,184	\$ 10,374,132	\$ -	\$ (4,385,604)
Defined Benefits Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Total Internal Service Funds	\$ 64,180,423	\$ 282,502,436	\$ 331,980,506	\$ 2,000,000	\$ 16,702,353

Post Retirement Trust	\$ 98,572,862	\$ 2,000,000	\$ 150,000	\$ 3,500,000	\$ 103,922,862
Defined Benefit Trust	\$ 13,021,411	\$ 1,400,000	\$ 1,400,000	\$ -	\$ 13,021,411
Retiree Benefit Funds	\$ 111,594,273	\$ 3,400,000	\$ 1,550,000	\$ 3,500,000	\$ 116,944,273
TOTALS	\$ 689,450,485	\$ 2,057,676,406	\$ 2,290,128,508	\$ 30,000,000	\$ 486,998,383

^(A) The Health Fund represents the consultant presentation of the three-year budget. The JHMB board did not pass the budget as presented awaiting further discussion of plan design changes.

Charter Schools	Adjusted Beginning Balance	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance	Projected ADA
Aspen Meadow Charter	\$ 631,542	\$ 6,968,748	\$ 6,198,461	\$ 1,401,829	284
Aspen Ridge Public School	\$ 872,885	\$ 6,231,249	\$ 5,619,160	\$ 1,484,974	279
Aspen Valley Prep ^(A)	\$ 2,764,255	\$ 7,452,015	\$ 6,927,351	\$ 3,288,919	326
Carter G Woodson Charter	\$ 2,533,529	\$ 7,690,798	\$ 7,395,422	\$ 2,828,905	350
Endeavor Charter School	\$ 2,225,017	\$ 5,171,937	\$ 5,427,310	\$ 1,969,644	336
Golden Charter Academy ^(A)	\$ 919,069	\$ 11,512,031	\$ 11,354,279	\$ 1,076,821	460
Morris E Dailey Charter	\$ 7,094,456	\$ 4,069,454	\$ 5,114,848	\$ 6,049,062	270
School of Unlimited Learning ^(A)	\$ 2,393,906	\$ 4,057,926	\$ 4,024,404	\$ 2,427,428	184
Sierra Charter	\$ 2,998,970	\$ 6,457,691	\$ 6,449,857	\$ 3,006,804	371
University High ^(A)	\$ 6,247,913	\$ 7,621,616	\$ 7,543,021	\$ 6,326,508	490

^(A) Beginning balance has been adjusted since Unaudited Actuals

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,011,853,823.00	0.00	1,011,853,823.00	1,048,544,384.00	0.00	1,048,544,384.00	3.6%
2) Federal Revenue		8100-8299	0.00	118,142,407.00	118,142,407.00	0.00	119,303,498.00	119,303,498.00	1.0%
3) Other State Revenue		8300-8599	25,182,093.00	318,658,897.00	343,840,990.00	25,813,143.00	341,833,361.00	367,646,504.00	6.9%
4) Other Local Revenue		8600-8799	31,493,804.00	19,265,137.00	50,758,941.00	24,352,835.00	23,235,191.00	47,588,026.00	-6.2%
5) TOTAL, REVENUES			1,068,529,720.00	456,066,441.00	1,524,596,161.00	1,098,710,362.00	484,372,050.00	1,583,082,412.00	3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	439,273,674.00	180,688,892.00	619,962,566.00	426,937,728.00	165,505,741.00	592,443,469.00	-4.4%
2) Classified Salaries		2000-2999	152,670,304.00	114,713,616.00	267,383,920.00	133,424,693.00	114,774,621.00	248,199,314.00	-7.2%
3) Employee Benefits		3000-3999	264,086,869.00	186,980,807.00	451,067,676.00	271,366,913.00	204,984,481.00	476,351,394.00	5.6%
4) Books and Supplies		4000-4999	44,213,098.00	58,242,918.00	102,456,016.00	59,817,487.00	53,178,709.00	112,996,196.00	10.3%
5) Services and Other Operating Expenditures		5000-5999	86,016,361.00	133,563,614.00	219,579,975.00	121,163,317.00	107,926,899.00	229,090,216.00	4.3%
6) Capital Outlay		6000-6999	4,791,195.00	14,905,100.00	19,696,295.00	385,274.00	4,243,652.00	4,628,926.00	-76.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,835,012.00	3,984,358.00	5,819,370.00	1,864,742.00	3,484,358.00	5,349,100.00	-8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(35,140,202.00)	30,138,784.00	(5,001,418.00)	(38,480,210.00)	33,095,285.00	(5,384,925.00)	7.7%
9) TOTAL, EXPENDITURES			957,746,311.00	723,218,089.00	1,680,964,400.00	976,479,944.00	687,193,746.00	1,663,673,690.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110,783,409.00	(267,151,648.00)	(156,368,239.00)	122,230,418.00	(202,821,696.00)	(80,591,278.00)	-48.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	3,361,720.00	3,391,720.00	30,000.00	3,361,720.00	3,391,720.00	0.0%
b) Transfers Out		7600-7629	500,000.00	3,361,720.00	3,861,720.00	1,500,000.00	3,361,720.00	4,861,720.00	25.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(198,907,633.00)	198,907,633.00	0.00	(175,450,546.00)	175,450,546.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(199,377,633.00)	198,907,633.00	(470,000.00)	(176,920,546.00)	175,450,546.00	(1,470,000.00)	212.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,594,224.00)	(68,244,015.00)	(156,838,239.00)	(54,690,128.00)	(27,371,150.00)	(82,061,278.00)	-47.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	265,357,940.70	216,743,837.72	482,101,778.42	176,763,716.70	148,499,822.72	325,263,539.42	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			265,357,940.70	216,743,837.72	482,101,778.42	176,763,716.70	148,499,822.72	325,263,539.42	-32.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265,357,940.70	216,743,837.72	482,101,778.42	176,763,716.70	148,499,822.72	325,263,539.42	-32.5%
2) Ending Balance, June 30 (E + F1e)			176,763,716.70	148,499,822.72	325,263,539.42	122,073,588.70	121,128,672.72	243,202,261.42	-25.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	65,223.22	0.00	65,223.22	65,223.22	0.00	65,223.22	0.0%
Stores		9712	3,832,693.47	0.00	3,832,693.47	3,832,693.47	0.00	3,832,693.47	0.0%
Prepaid Items		9713	2,364,030.81	0.00	2,364,030.81	2,364,030.81	0.00	2,364,030.81	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	148,499,822.72	148,499,822.72	0.00	121,128,672.72	121,128,672.72	-18.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	55,600,000.00	0.00	55,600,000.00	9,500,000.00	0.00	9,500,000.00	-82.9%
Textbook Adoption	0000	9760	23,600,000.00		23,600,000.00			0.00	
Pandemic Learning Recovery	0000	9760	32,000,000.00		32,000,000.00			0.00	
Textbook Adoption	0000	9760			0.00	9,500,000.00		9,500,000.00	
d) Assigned									
Other Assignments		9780	20,000,000.00	0.00	20,000,000.00	14,000,000.00	0.00	14,000,000.00	-30.0%
FTA Student Support	0000	9780	20,000,000.00		20,000,000.00			0.00	
FTA Student Support	0000	9780			0.00	10,000,000.00		10,000,000.00	
PARS payments to employees	0000	9780			0.00	4,000,000.00		4,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	94,901,769.20	0.00	94,901,769.20	92,311,641.20	0.00	92,311,641.20	-2.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	759,149,390.00	0.00	759,149,390.00	791,876,808.00	0.00	791,876,808.00	4.3%
Education Protection Account State Aid - Current Year		8012	164,489,757.00	0.00	164,489,757.00	168,558,533.00	0.00	168,558,533.00	2.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	484,003.00	0.00	484,003.00	484,003.00	0.00	484,003.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Secured Roll Taxes		8041	77,637,699.00	0.00	77,637,699.00	77,637,699.00	0.00	77,637,699.00	0.0%
Unsecured Roll Taxes		8042	4,795,320.00	0.00	4,795,320.00	4,795,320.00	0.00	4,795,320.00	0.0%
Prior Years' Taxes		8043	489,219.00	0.00	489,219.00	489,219.00	0.00	489,219.00	0.0%
Supplemental Taxes		8044	2,112,820.00	0.00	2,112,820.00	2,112,820.00	0.00	2,112,820.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,932,499.00)	0.00	(2,932,499.00)	(2,932,499.00)	0.00	(2,932,499.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,996,333.00	0.00	10,996,333.00	10,996,333.00	0.00	10,996,333.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,017,222,042.00	0.00	1,017,222,042.00	1,054,018,236.00	0.00	1,054,018,236.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,368,219.00)	0.00	(5,368,219.00)	(5,473,852.00)	0.00	(5,473,852.00)	2.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,011,853,823.00	0.00	1,011,853,823.00	1,048,544,384.00	0.00	1,048,544,384.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	17,727,777.00	17,727,777.00	0.00	16,591,928.00	16,591,928.00	-6.4%
Special Education Discretionary Grants		8182	0.00	1,395,477.00	1,395,477.00	0.00	1,291,612.00	1,291,612.00	-7.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,046,700.00	1,046,700.00	0.00	1,046,700.00	1,046,700.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		75,119,012.00	75,119,012.00		79,301,297.00	79,301,297.00	5.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		4,869,624.00	4,869,624.00		7,965,770.00	7,965,770.00	63.6%
Title III, Immigrant Student Program	4201	8290		211,627.00	211,627.00		240,185.00	240,185.00	13.5%
Title III, English Learner Program	4203	8290		2,516,697.00	2,516,697.00		1,861,969.00	1,861,969.00	-26.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		9,108,606.00	9,108,606.00		8,799,597.00	8,799,597.00	-3.4%
Career and Technical Education	3500-3599	8290		1,259,872.00	1,259,872.00		1,259,872.00	1,259,872.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,887,015.00	4,887,015.00	0.00	944,568.00	944,568.00	-80.7%
TOTAL, FEDERAL REVENUE			0.00	118,142,407.00	118,142,407.00	0.00	119,303,498.00	119,303,498.00	1.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		64,300,474.00	64,300,474.00		90,764,675.00	90,764,675.00	41.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,581,131.00	1,581,131.00	0.00	1,581,131.00	1,581,131.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,054,067.00	0.00	3,054,067.00	3,127,670.00	0.00	3,127,670.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	11,683,259.00	4,581,162.00	16,264,421.00	12,113,484.00	5,227,925.00	17,341,409.00	6.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		86,921,324.00	86,921,324.00		84,831,398.00	84,831,398.00	-2.4%
After School Education and Safety (ASES)	6010	8590		16,856,312.00	16,856,312.00		16,891,386.00	16,891,386.00	0.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,354,101.00	3,354,101.00		6,949,359.00	6,949,359.00	107.2%
Arts and Music in Schools (Prop 28)	6770	8590		15,895,840.00	15,895,840.00		13,796,482.00	13,796,482.00	-13.2%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,444,767.00	125,168,553.00	135,613,320.00	10,571,989.00	121,791,005.00	132,362,994.00	-2.4%
TOTAL, OTHER STATE REVENUE			25,182,093.00	318,658,897.00	343,840,990.00	25,813,143.00	341,833,361.00	367,646,504.00	6.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	721,305.00	721,305.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	112,167.00	0.00	112,167.00	0.00	0.00	0.00	-100.0%
Sales									
Sale of Equipment/Supplies		8631	17,906.00	0.00	17,906.00	42,527.00	0.00	42,527.00	137.5%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	352,578.00	0.00	352,578.00	385,000.00	0.00	385,000.00	9.2%
Interest		8660	12,000,000.00	0.00	12,000,000.00	11,500,000.00	118,295.00	11,618,295.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,561,570.00	0.00	2,561,570.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	480,000.00	480,000.00	0.00	480,000.00	480,000.00	0.0%
All Other Local Revenue		8699	16,449,583.00	18,785,137.00	35,234,720.00	12,425,308.00	21,915,591.00	34,340,899.00	-2.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,493,804.00	19,265,137.00	50,758,941.00	24,352,835.00	23,235,191.00	47,588,026.00	-6.2%
TOTAL, REVENUES			1,068,529,720.00	456,066,441.00	1,524,596,161.00	1,098,710,362.00	484,372,050.00	1,583,082,412.00	3.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	348,035,405.00	134,609,775.00	482,645,180.00	337,282,378.00	127,943,683.00	465,226,061.00	-3.6%
Certificated Pupil Support Salaries		1200	35,608,364.00	25,953,146.00	61,561,510.00	36,313,412.00	20,005,605.00	56,319,017.00	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	52,027,358.00	8,866,436.00	60,893,794.00	48,394,044.00	7,372,720.00	55,766,764.00	-8.4%
Other Certificated Salaries		1900	3,602,547.00	11,259,535.00	14,862,082.00	4,947,894.00	10,183,733.00	15,131,627.00	1.8%
TOTAL, CERTIFICATED SALARIES			439,273,674.00	180,688,892.00	619,962,566.00	426,937,728.00	165,505,741.00	592,443,469.00	-4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,889,224.00	54,888,701.00	63,777,925.00	10,020,209.00	53,616,783.00	63,636,992.00	-0.2%
Classified Support Salaries		2200	70,884,370.00	34,741,010.00	105,625,380.00	56,472,436.00	35,814,376.00	92,286,812.00	-12.6%
Classified Supervisors' and Administrators' Salaries		2300	27,464,987.00	19,311,370.00	46,776,357.00	25,303,468.00	19,548,208.00	44,851,676.00	-4.1%
Clerical, Technical and Office Salaries		2400	42,371,684.00	5,092,052.00	47,463,736.00	38,224,872.00	4,947,722.00	43,172,594.00	-9.0%
Other Classified Salaries		2900	3,060,039.00	680,483.00	3,740,522.00	3,403,708.00	847,532.00	4,251,240.00	13.7%
TOTAL, CLASSIFIED SALARIES			152,670,304.00	114,713,616.00	267,383,920.00	133,424,693.00	114,774,621.00	248,199,314.00	-7.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	83,916,098.00	78,851,037.00	162,767,135.00	80,275,925.00	76,971,772.00	157,247,697.00	-3.4%
PERS		3201-3202	35,491,370.00	26,830,667.00	62,322,037.00	31,379,724.00	27,970,329.00	59,350,053.00	-4.8%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	17,331,342.00	10,780,420.00	28,111,762.00	14,993,629.00	10,589,245.00	25,582,874.00	-9.0%
Unemployment Insurance		3501-3502	294,602.00	174,962.00	469,564.00	272,166.00	137,981.00	410,147.00	-12.7%
Workers' Compensation		3601-3602	2,973,782.00	1,489,577.00	4,463,359.00	3,289,573.00	1,658,071.00	4,947,644.00	10.9%
OPEB, Allocated		3701-3702	28,644,086.00	15,578,573.00	44,222,659.00	32,250,338.00	18,037,754.00	50,288,092.00	13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	556,604.00	431,940.00	988,544.00	503,713.00	9,923,336.00	10,427,049.00	954.8%
TOTAL, EMPLOYEE BENEFITS			264,086,869.00	186,980,807.00	451,067,676.00	271,366,913.00	204,984,481.00	476,351,394.00	5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	10,031,673.00	10,031,673.00	14,100,000.00	3,500,000.00	17,600,000.00	75.4%
Books and Other Reference Materials		4200	1,938,801.00	7,119,232.00	9,058,033.00	2,464,637.00	7,824,224.00	10,288,861.00	13.6%
Materials and Supplies		4300	25,527,166.00	29,269,398.00	54,796,564.00	26,316,155.00	39,723,402.00	66,039,557.00	20.5%
Noncapitalized Equipment		4400	16,607,456.00	11,822,615.00	28,430,071.00	16,742,990.00	2,131,083.00	18,874,073.00	-33.6%
Food		4700	139,675.00	0.00	139,675.00	193,705.00	0.00	193,705.00	38.7%
TOTAL, BOOKS AND SUPPLIES			44,213,098.00	58,242,918.00	102,456,016.00	59,817,487.00	53,178,709.00	112,996,196.00	10.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	24,406,491.00	62,224,216.00	86,630,707.00	26,108,213.00	20,172,694.00	46,280,907.00	-46.6%
Travel and Conferences		5200	1,466,599.00	1,863,729.00	3,330,328.00	1,659,983.00	1,894,784.00	3,554,767.00	6.7%
Dues and Memberships		5300	316,045.00	23,177.00	339,222.00	308,857.00	40,197.00	349,054.00	2.9%
Insurance		5400 - 5499	8,861,476.00	4,433,741.00	13,295,217.00	8,273,977.00	4,162,648.00	12,436,625.00	-6.5%
Operations and Housekeeping Services		5500	8,614,010.00	31,639,072.00	40,253,082.00	38,563,667.00	1,501,500.00	40,065,167.00	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,440,407.00	4,587,323.00	13,027,730.00	9,084,630.00	2,513,384.00	11,598,014.00	-11.0%
Transfers of Direct Costs		5710	(5,274,558.00)	5,274,558.00	0.00	(5,326,890.00)	5,326,890.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(57,226.00)	(217,109.00)	(274,335.00)	95,169.00	256,049.00	351,218.00	-228.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	36,773,655.00	23,728,124.00	60,501,779.00	39,963,493.00	71,976,804.00	111,940,297.00	85.0%
Communications		5900	2,469,462.00	6,783.00	2,476,245.00	2,432,218.00	81,949.00	2,514,167.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,016,361.00	133,563,614.00	219,579,975.00	121,163,317.00	107,926,899.00	229,090,216.00	4.3%
CAPITAL OUTLAY									
Land		6100	23,037.00	50.00	23,087.00	0.00	155,000.00	155,000.00	571.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,395,976.00	12,220,189.00	14,616,165.00	0.00	2,090,169.00	2,090,169.00	-85.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	2,372,182.00	2,419,146.00	4,791,328.00	385,274.00	1,861,121.00	2,246,395.00	-53.1%
Equipment Replacement		6500	0.00	265,715.00	265,715.00	0.00	137,362.00	137,362.00	-48.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,791,195.00	14,905,100.00	19,696,295.00	385,274.00	4,243,652.00	4,628,926.00	-76.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	62,983.00	0.00	62,983.00	42,884.00	0.00	42,884.00	-31.9%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	3,504,358.00	3,504,358.00	0.00	3,004,358.00	3,004,358.00	-14.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	480,000.00	480,000.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	480,000.00	480,000.00	New
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,772,029.00	0.00	1,772,029.00	1,821,858.00	0.00	1,821,858.00	2.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,835,012.00	3,984,358.00	5,819,370.00	1,864,742.00	3,484,358.00	5,349,100.00	-8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(30,138,784.00)	30,138,784.00	0.00	(33,095,285.00)	33,095,285.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,001,418.00)	0.00	(5,001,418.00)	(5,384,925.00)	0.00	(5,384,925.00)	7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,140,202.00)	30,138,784.00	(5,001,418.00)	(38,480,210.00)	33,095,285.00	(5,384,925.00)	7.7%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, EXPENDITURES			957,746,311.00	723,218,089.00	1,680,964,400.00	976,479,944.00	687,193,746.00	1,663,673,690.00	-1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	3,361,720.00	3,391,720.00	30,000.00	3,361,720.00	3,391,720.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	3,361,720.00	3,391,720.00	30,000.00	3,361,720.00	3,391,720.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	3,361,720.00	3,861,720.00	1,500,000.00	3,361,720.00	4,861,720.00	25.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	3,361,720.00	3,861,720.00	1,500,000.00	3,361,720.00	4,861,720.00	25.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(198,907,633.00)	198,907,633.00	0.00	(175,450,546.00)	175,450,546.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(198,907,633.00)	198,907,633.00	0.00	(175,450,546.00)	175,450,546.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(199,377,633.00)	198,907,633.00	(470,000.00)	(176,920,546.00)	175,450,546.00	(1,470,000.00)	212.8%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,011,853,823.00	0.00	1,011,853,823.00	1,048,544,384.00	0.00	1,048,544,384.00	3.6%
2) Federal Revenue		8100-8299	0.00	118,142,407.00	118,142,407.00	0.00	119,303,498.00	119,303,498.00	1.0%
3) Other State Revenue		8300-8599	25,182,093.00	318,658,897.00	343,840,990.00	25,813,143.00	341,833,361.00	367,646,504.00	6.9%
4) Other Local Revenue		8600-8799	31,493,804.00	19,265,137.00	50,758,941.00	24,352,835.00	23,235,191.00	47,588,026.00	-6.2%
5) TOTAL, REVENUES			1,068,529,720.00	456,066,441.00	1,524,596,161.00	1,098,710,362.00	484,372,050.00	1,583,082,412.00	3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		543,960,925.00	367,061,965.00	911,022,890.00	560,269,336.00	369,265,064.00	929,534,400.00	2.0%
2) Instruction - Related Services	2000-2999		119,168,713.00	72,489,957.00	191,658,670.00	115,178,580.00	75,921,166.00	191,099,746.00	-0.3%
3) Pupil Services	3000-3999		115,201,603.00	64,453,124.00	179,654,727.00	107,531,899.00	69,401,270.00	176,933,169.00	-1.5%
4) Ancillary Services	4000-4999		21,178,854.00	89,374,523.00	110,553,377.00	19,712,612.00	82,826,087.00	102,538,699.00	-7.2%
5) Community Services	5000-5999		336,760.00	65,021.00	401,781.00	242,401.00	87,678.00	330,079.00	-17.8%
6) Enterprise	6000-6999		2,711,937.00	152,356.00	2,864,293.00	2,942,098.00	234,414.00	3,176,512.00	10.9%
7) General Administration	7000-7999		47,648,993.00	31,554,303.00	79,203,296.00	40,192,122.00	34,536,163.00	74,728,285.00	-5.7%
8) Plant Services	8000-8999		105,703,514.00	94,082,482.00	199,785,996.00	128,546,154.00	51,437,546.00	179,983,700.00	-9.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,835,012.00	3,984,358.00	5,819,370.00	1,864,742.00	3,484,358.00	5,349,100.00	-8.1%
10) TOTAL, EXPENDITURES			957,746,311.00	723,218,089.00	1,680,964,400.00	976,479,944.00	687,193,746.00	1,663,673,690.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			110,783,409.00	(267,151,648.00)	(156,368,239.00)	122,230,418.00	(202,821,696.00)	(80,591,278.00)	-48.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	3,361,720.00	3,391,720.00	30,000.00	3,361,720.00	3,391,720.00	0.0%
b) Transfers Out		7600-7629	500,000.00	3,361,720.00	3,861,720.00	1,500,000.00	3,361,720.00	4,861,720.00	25.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(198,907,633.00)	198,907,633.00	0.00	(175,450,546.00)	175,450,546.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(199,377,633.00)	198,907,633.00	(470,000.00)	(176,920,546.00)	175,450,546.00	(1,470,000.00)	212.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,594,224.00)	(68,244,015.00)	(156,838,239.00)	(54,690,128.00)	(27,371,150.00)	(82,061,278.00)	-47.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	265,357,940.70	216,743,837.72	482,101,778.42	176,763,716.70	148,499,822.72	325,263,539.42	-32.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			265,357,940.70	216,743,837.72	482,101,778.42	176,763,716.70	148,499,822.72	325,263,539.42	-32.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			265,357,940.70	216,743,837.72	482,101,778.42	176,763,716.70	148,499,822.72	325,263,539.42	-32.5%
2) Ending Balance, June 30 (E + F1e)			176,763,716.70	148,499,822.72	325,263,539.42	122,073,588.70	121,128,672.72	243,202,261.42	-25.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	65,223.22	0.00	65,223.22	65,223.22	0.00	65,223.22	0.0%
Stores		9712	3,832,693.47	0.00	3,832,693.47	3,832,693.47	0.00	3,832,693.47	0.0%
Prepaid Items		9713	2,364,030.81	0.00	2,364,030.81	2,364,030.81	0.00	2,364,030.81	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	148,499,822.72	148,499,822.72	0.00	121,128,672.72	121,128,672.72	-18.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	55,600,000.00	0.00	55,600,000.00	9,500,000.00	0.00	9,500,000.00	-82.9%
Textbook Adoption	0000	9760	23,600,000.00		23,600,000.00			0.00	
Pandemic Learning Recovery	0000	9760	32,000,000.00		32,000,000.00			0.00	
Textbook Adoption	0000	9760			0.00	9,500,000.00		9,500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	20,000,000.00	0.00	20,000,000.00	14,000,000.00	0.00	14,000,000.00	-30.0%
FTA Student Support	0000	9780	20,000,000.00		20,000,000.00			0.00	
FTA Student Support	0000	9780			0.00	10,000,000.00		10,000,000.00	
PARS payments to employees	0000	9780			0.00	4,000,000.00		4,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	94,901,769.20	0.00	94,901,769.20	92,311,641.20	0.00	92,311,641.20	-2.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	47,147,237.37	40,074,710.37
6019	Student Support and Professional Development Discretionary Block Grant	11,304,371.00	33,655,368.00
6211	Literacy Coaches and Reading Specialists Grant Program	12,873,682.74	2,787,872.74
6266	Educator Effectiveness, FY 2021-22	.90	.90
6300	Lottery: Instructional Materials	11,680,932.51	9,908,857.51
6332	CA Community Schools Partnership Act - Implementation Grant	2,683,036.88	.88
6383	Golden State Pathways Program	726,899.00	0.00
6547	Special Education Early Intervention Preschool Grant	.62	.62
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	15,675,071.29	3,723,281.29
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.19	.19
7085	Learning Communities for School Success Program	918,483.28	918,483.28
7311	Classified School Employee Professional Development Block Grant	.04	.04
7339	Dual Enrollment Opportunities	644,257.90	.90
7399	LCFF Equity Multiplier	14,694,349.38	7,023,482.38
7435	Learning Recovery Emergency Block Grant	29,529,693.62	22,521,327.62
7810	Other Restricted State	621,806.00	515,286.00
Total, Restricted Balance		148,499,822.72	121,128,672.72

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,330,088.00	3,451,791.00	3.7%
5) TOTAL, REVENUES			3,330,088.00	3,451,791.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,819,804.00	3,373,664.00	-11.7%
5) Services and Other Operating Expenditures		5000-5999	51,394.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,871,198.00	3,373,664.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(541,110.00)	78,127.00	-114.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(541,110.00)	78,127.00	-114.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,712,017.56	2,170,907.56	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,712,017.56	2,170,907.56	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,712,017.56	2,170,907.56	-20.0%
2) Ending Balance, June 30 (E + F1e)			2,170,907.56	2,249,034.56	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,170,907.56	2,249,034.56	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	6,658.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,746.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,320,684.00	3,451,791.00	3.9%
TOTAL, REVENUES			3,330,088.00	3,451,791.00	3.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,819,804.00	3,373,664.00	-11.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,819,804.00	3,373,664.00	-11.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,394.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,394.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,871,198.00	3,373,664.00	-12.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,330,088.00	3,451,791.00	3.7%
5) TOTAL, REVENUES			3,330,088.00	3,451,791.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,871,198.00	3,373,664.00	-12.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,871,198.00	3,373,664.00	-12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(541,110.00)	78,127.00	-114.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(541,110.00)	78,127.00	-114.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,712,017.56	2,170,907.56	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,712,017.56	2,170,907.56	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,712,017.56	2,170,907.56	-20.0%
2) Ending Balance, June 30 (E + F1e)			2,170,907.56	2,249,034.56	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,170,907.56	2,249,034.56	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	2,170,907.56	2,249,034.56
Total, Restricted Balance		2,170,907.56	2,249,034.56

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,541,617.00	1,541,617.00	0.0%
3) Other State Revenue		8300-8599	7,439,654.00	7,864,429.00	5.7%
4) Other Local Revenue		8600-8799	702,471.00	709,969.00	1.1%
5) TOTAL, REVENUES			9,683,742.00	10,116,015.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,874,941.00	3,740,903.00	30.1%
2) Classified Salaries		2000-2999	2,012,121.00	2,112,893.00	5.0%
3) Employee Benefits		3000-3999	2,572,195.00	2,984,552.00	16.0%
4) Books and Supplies		4000-4999	1,219,733.00	737,383.00	-39.5%
5) Services and Other Operating Expenditures		5000-5999	736,401.00	1,424,427.00	93.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	359,428.00	423,320.00	17.8%
9) TOTAL, EXPENDITURES			9,774,819.00	11,423,478.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,077.00)	(1,307,463.00)	1,335.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,077.00)	(1,307,463.00)	1,335.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,955,016.14	1,863,939.14	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,955,016.14	1,863,939.14	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,955,016.14	1,863,939.14	-4.7%
2) Ending Balance, June 30 (E + F1e)			1,863,939.14	556,476.14	-70.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,515,969.87	556,474.87	-63.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	347,969.27	1.27	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	118,259.00	118,259.00	0.0%
All Other Federal Revenue	All Other	8290	1,423,358.00	1,423,358.00	0.0%
TOTAL, FEDERAL REVENUE			1,541,617.00	1,541,617.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	6,955,054.00	7,379,829.00	6.1%
All Other State Revenue	All Other	8590	484,600.00	484,600.00	0.0%
TOTAL, OTHER STATE REVENUE			7,439,654.00	7,864,429.00	5.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,323.00	28,989.00	-7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,324.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	189,442.00	192,868.00	1.8%
Interagency Services		8677	463,153.00	478,256.00	3.3%
Other Local Revenue					
All Other Local Revenue		8699	10,229.00	9,856.00	-3.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			702,471.00	709,969.00	1.1%
TOTAL, REVENUES			9,683,742.00	10,116,015.00	4.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,863,662.00	2,765,858.00	48.4%
Certificated Pupil Support Salaries		1200	369,831.00	353,655.00	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	641,448.00	621,390.00	-3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,874,941.00	3,740,903.00	30.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	618,704.00	634,505.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	418,576.00	412,262.00	-1.5%
Clerical, Technical and Office Salaries		2400	974,841.00	1,033,537.00	6.0%
Other Classified Salaries		2900	0.00	32,589.00	New
TOTAL, CLASSIFIED SALARIES			2,012,121.00	2,112,893.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	782,330.00	796,963.00	1.9%
PERS		3201-3202	444,700.00	529,137.00	19.0%
OASDI/Medicare/Alternative		3301-3302	166,697.00	222,935.00	33.7%
Health and Welfare Benefits		3401-3402	883,730.00	1,070,825.00	21.2%
Unemployment Insurance		3501-3502	2,293.00	2,892.00	26.1%
Workers' Compensation		3601-3602	23,676.00	34,580.00	46.1%
OPEB, Allocated		3701-3702	260,993.00	319,758.00	22.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,776.00	7,462.00	-4.0%
TOTAL, EMPLOYEE BENEFITS			2,572,195.00	2,984,552.00	16.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,000.00	4,873.00	-71.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,036,006.00	732,510.00	-29.3%
Noncapitalized Equipment		4400	166,727.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,219,733.00	737,383.00	-39.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	46,062.00	33,073.00	-28.2%
Travel and Conferences		5200	19,689.00	32,919.00	67.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	72,407.00	87,811.00	21.3%
Operations and Housekeeping Services		5500	211,345.00	410,001.00	94.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	842.00	6,604.00	684.3%
Professional/Consulting Services and Operating Expenditures		5800	386,056.00	854,019.00	121.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			736,401.00	1,424,427.00	93.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	359,428.00	423,320.00	17.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			359,428.00	423,320.00	17.8%
TOTAL, EXPENDITURES			9,774,819.00	11,423,478.00	16.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,541,617.00	1,541,617.00	0.0%
3) Other State Revenue		8300-8599	7,439,654.00	7,864,429.00	5.7%
4) Other Local Revenue		8600-8799	702,471.00	709,969.00	1.1%
5) TOTAL, REVENUES			9,683,742.00	10,116,015.00	4.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,066,645.00	4,473,920.00	10.0%
2) Instruction - Related Services	2000-2999		3,521,723.00	4,281,197.00	21.6%
3) Pupil Services	3000-3999		727,366.00	671,404.00	-7.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		97,013.00	253,807.00	161.6%
7) General Administration	7000-7999		359,428.00	423,320.00	17.8%
8) Plant Services	8000-8999		1,002,644.00	1,319,830.00	31.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,774,819.00	11,423,478.00	16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(91,077.00)	(1,307,463.00)	1,335.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,077.00)	(1,307,463.00)	1,335.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,955,016.14	1,863,939.14	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,955,016.14	1,863,939.14	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,955,016.14	1,863,939.14	-4.7%
2) Ending Balance, June 30 (E + F1e)			1,863,939.14	556,476.14	-70.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,515,969.87	556,474.87	-63.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	347,969.27	1.27	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	571,750.57	.57
6391	Adult Education Program	864,626.56	556,473.56
6392	Adult Education Block Grant Data and Accountability	79,592.74	.74
Total, Restricted Balance		1,515,969.87	556,474.87

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,989,730.00	2,040,575.00	2.6%
3) Other State Revenue		8300-8599	31,735,824.00	33,058,779.00	4.2%
4) Other Local Revenue		8600-8799	1,482,553.00	1,288,688.00	-13.1%
5) TOTAL, REVENUES			35,208,107.00	36,388,042.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,011,405.00	8,966,771.00	-18.6%
2) Classified Salaries		2000-2999	7,252,659.00	6,828,115.00	-5.9%
3) Employee Benefits		3000-3999	11,755,697.00	11,525,781.00	-2.0%
4) Books and Supplies		4000-4999	1,924,627.00	5,892,083.00	206.1%
5) Services and Other Operating Expenditures		5000-5999	1,045,541.00	698,222.00	-33.2%
6) Capital Outlay		6000-6999	228,895.00	359,777.00	57.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,989,283.00	2,117,293.00	6.4%
9) TOTAL, EXPENDITURES			35,208,107.00	36,388,042.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,989,730.00	2,040,575.00	2.6%
TOTAL, FEDERAL REVENUE			1,989,730.00	2,040,575.00	2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	27,291,430.00	18,093,846.00	-33.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,444,394.00	14,964,933.00	236.7%
TOTAL, OTHER STATE REVENUE			31,735,824.00	33,058,779.00	4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	270,475.00	203,971.00	-24.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	386.00	0.00	-100.0%
Interagency Services		8677	0.00	474,759.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,211,692.00	609,958.00	-49.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,482,553.00	1,288,688.00	-13.1%
TOTAL, REVENUES			35,208,107.00	36,388,042.00	3.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	10,106,732.00	8,413,914.00	-16.7%
Certificated Pupil Support Salaries		1200	150,751.00	147,544.00	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	428,320.00	334,696.00	-21.9%
Other Certificated Salaries		1900	325,602.00	70,617.00	-78.3%
TOTAL, CERTIFICATED SALARIES			11,011,405.00	8,966,771.00	-18.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,844,759.00	5,289,711.00	-9.5%
Classified Support Salaries		2200	221,814.00	217,341.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	662,262.00	794,643.00	20.0%
Clerical, Technical and Office Salaries		2400	523,824.00	526,420.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,252,659.00	6,828,115.00	-5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,723,613.00	2,163,021.00	-20.6%
PERS		3201-3202	1,964,695.00	1,907,436.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	788,594.00	654,761.00	-17.0%
Health and Welfare Benefits		3401-3402	4,726,492.00	5,128,201.00	8.5%
Unemployment Insurance		3501-3502	9,214.00	7,789.00	-15.5%
Workers' Compensation		3601-3602	92,276.00	94,592.00	2.5%
OPEB, Allocated		3701-3702	1,411,808.00	1,531,730.00	8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	39,005.00	38,251.00	-1.9%
TOTAL, EMPLOYEE BENEFITS			11,755,697.00	11,525,781.00	-2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,402.00	49,589.00	244.3%
Materials and Supplies		4300	1,904,182.00	5,830,409.00	206.2%
Noncapitalized Equipment		4400	6,043.00	12,085.00	100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,924,627.00	5,892,083.00	206.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	197,285.00	100,000.00	-49.3%
Travel and Conferences		5200	32,014.00	37,958.00	18.6%
Dues and Memberships		5300	0.00	4,500.00	New
Insurance		5400-5450	275,170.00	236,942.00	-13.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,707.00	89,000.00	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,951.00	18,026.00	-66.0%
Professional/Consulting Services and Operating Expenditures		5800	397,413.00	211,796.00	-46.7%
Communications		5900	1.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,045,541.00	698,222.00	-33.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	228,895.00	359,777.00	57.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			228,895.00	359,777.00	57.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,989,283.00	2,117,293.00	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,989,283.00	2,117,293.00	6.4%
TOTAL, EXPENDITURES			35,208,107.00	36,388,042.00	3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,989,730.00	2,040,575.00	2.6%
3) Other State Revenue		8300-8599	31,735,824.00	33,058,779.00	4.2%
4) Other Local Revenue		8600-8799	1,482,553.00	1,288,688.00	-13.1%
5) TOTAL, REVENUES			35,208,107.00	36,388,042.00	3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		25,155,252.00	26,288,594.00	4.5%
2) Instruction - Related Services	2000-2999		2,933,286.00	2,660,192.00	-9.3%
3) Pupil Services	3000-3999		459,907.00	457,188.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		3,178,292.00	4,427,311.00	39.3%
6) Enterprise	6000-6999		0.00	15,752.00	New
7) General Administration	7000-7999		1,989,283.00	2,117,293.00	6.4%
8) Plant Services	8000-8999		1,492,087.00	421,712.00	-71.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,208,107.00	36,388,042.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,291,529.00	60,191,066.00	-1.8%
3) Other State Revenue		8300-8599	11,780,212.00	12,392,870.00	5.2%
4) Other Local Revenue		8600-8799	1,413,124.00	875,449.00	-38.0%
5) TOTAL, REVENUES			74,484,865.00	73,459,385.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,049,157.00	20,563,583.00	-2.3%
3) Employee Benefits		3000-3999	14,764,836.00	16,106,640.00	9.1%
4) Books and Supplies		4000-4999	35,545,474.00	30,895,364.00	-13.1%
5) Services and Other Operating Expenditures		5000-5999	3,346,010.00	3,976,907.00	18.9%
6) Capital Outlay		6000-6999	776,385.00	664,364.00	-14.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,652,707.00	2,844,312.00	7.2%
9) TOTAL, EXPENDITURES			78,134,569.00	75,051,170.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,649,704.00)	(1,591,785.00)	-56.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,649,704.00)	(1,591,785.00)	-56.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,845,097.58	23,195,393.58	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,845,097.58	23,195,393.58	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,845,097.58	23,195,393.58	-13.6%
2) Ending Balance, June 30 (E + F1e)			23,195,393.58	21,603,608.58	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,738,591.13	1,738,591.13	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,456,802.45	19,865,017.45	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	61,291,529.00	60,191,066.00	-1.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			61,291,529.00	60,191,066.00	-1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,780,212.00	12,392,870.00	5.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,780,212.00	12,392,870.00	5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	16,730.00	36,556.00	118.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	684,521.00	350,000.00	-48.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	121,591.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	590,282.00	488,893.00	-17.2%
TOTAL, OTHER LOCAL REVENUE			1,413,124.00	875,449.00	-38.0%
TOTAL, REVENUES			74,484,865.00	73,459,385.00	-1.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	16,424,855.00	15,211,203.00	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	1,476,735.00	1,747,683.00	18.3%
Clerical, Technical and Office Salaries		2400	1,151,543.00	1,249,340.00	8.5%
Other Classified Salaries		2900	1,996,024.00	2,355,357.00	18.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			21,049,157.00	20,563,583.00	-2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,232,883.00	4,207,883.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	1,381,215.00	1,342,628.00	-2.8%
Health and Welfare Benefits		3401-3402	6,891,673.00	7,946,769.00	15.3%
Unemployment Insurance		3501-3502	10,524.00	10,032.00	-4.7%
Workers' Compensation		3601-3602	105,242.00	118,661.00	12.8%
OPEB, Allocated		3701-3702	2,058,549.00	2,373,599.00	15.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	84,750.00	107,068.00	26.3%
TOTAL, EMPLOYEE BENEFITS			14,764,836.00	16,106,640.00	9.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,517,298.00	2,375,747.00	-32.5%
Noncapitalized Equipment		4400	282,812.00	1,736,982.00	514.2%
Food		4700	31,745,364.00	26,782,635.00	-15.6%
TOTAL, BOOKS AND SUPPLIES			35,545,474.00	30,895,364.00	-13.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	54,108.00	39,200.00	-27.6%
Dues and Memberships		5300	33,865.00	70,000.00	106.7%
Insurance		5400-5450	315,727.00	309,099.00	-2.1%
Operations and Housekeeping Services		5500	908,729.00	698,000.00	-23.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,075,764.00	1,576,188.00	46.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(459,692.00)	(606,334.00)	31.9%
Professional/Consulting Services and Operating Expenditures		5800	1,388,217.00	1,856,754.00	33.8%
Communications		5900	29,292.00	34,000.00	16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,346,010.00	3,976,907.00	18.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	776,385.00	664,364.00	-14.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			776,385.00	664,364.00	-14.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,652,707.00	2,844,312.00	7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,652,707.00	2,844,312.00	7.2%
TOTAL, EXPENDITURES			78,134,569.00	75,051,170.00	-3.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	61,291,529.00	60,191,066.00	-1.8%
3) Other State Revenue		8300-8599	11,780,212.00	12,392,870.00	5.2%
4) Other Local Revenue		8600-8799	1,413,124.00	875,449.00	-38.0%
5) TOTAL, REVENUES			74,484,865.00	73,459,385.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		74,573,132.00	71,508,857.00	-4.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		194,055.00	100,001.00	-48.5%
7) General Administration	7000-7999		2,652,707.00	2,844,312.00	7.2%
8) Plant Services	8000-8999		714,675.00	598,000.00	-16.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,134,569.00	75,051,170.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,649,704.00)	(1,591,785.00)	-56.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,649,704.00)	(1,591,785.00)	-56.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,845,097.58	23,195,393.58	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,845,097.58	23,195,393.58	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,845,097.58	23,195,393.58	-13.6%
2) Ending Balance, June 30 (E + F1e)			23,195,393.58	21,603,608.58	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,738,591.13	1,738,591.13	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,456,802.45	19,865,017.45	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	20,636,986.73	16,956,432.73
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	819,815.72	2,908,584.72
Total, Restricted Balance		21,456,802.45	19,865,017.45

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,771.00	0.00	-100.0%
5) TOTAL, REVENUES			2,771.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	61,740.00	New
5) Services and Other Operating Expenditures		5000-5999	3,247,800.00	3,018,678.00	-7.1%
6) Capital Outlay		6000-6999	116,691.00	281,302.00	141.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,364,491.00	3,361,720.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,361,720.00)	(3,361,720.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,361,720.00	3,361,720.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,361,720.00	3,361,720.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,771.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,771.00	0.00	-100.0%
TOTAL, REVENUES			2,771.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	140.00	New
Noncapitalized Equipment		4400	0.00	61,600.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	61,740.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,398,974.00	2,931,214.00	22.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,198.00	60,304.00	250.6%
Professional/Consulting Services and Operating Expenditures		5800	831,628.00	27,160.00	-96.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,247,800.00	3,018,678.00	-7.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	116,691.00	281,302.00	141.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			116,691.00	281,302.00	141.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,364,491.00	3,361,720.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,361,720.00	3,361,720.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,361,720.00	3,361,720.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,361,720.00	3,361,720.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,771.00	0.00	-100.0%
5) TOTAL, REVENUES			2,771.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,364,491.00	3,361,720.00	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,364,491.00	3,361,720.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,361,720.00)	(3,361,720.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,361,720.00	3,361,720.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,361,720.00	3,361,720.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,116,421.00	3,679,124.00	229.5%
5) TOTAL, REVENUES			1,116,421.00	3,679,124.00	229.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	120,974.00	200,000.00	65.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			120,974.00	200,000.00	65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			995,447.00	3,479,124.00	249.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,812,202.00	97,372,246.00	23.5%
2) Other Sources/Uses					
a) Sources		8930-8979	90,000,000.00	30,000,000.00	-66.7%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,187,798.00	(67,372,246.00)	-702.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,183,245.00	(63,893,122.00)	-624.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,952,111.47	69,135,356.47	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,952,111.47	69,135,356.47	21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,952,111.47	69,135,356.47	21.4%
2) Ending Balance, June 30 (E + F1e)			69,135,356.47	5,242,234.47	-92.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	69,135,356.47	5,242,234.47	-92.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	
b) in Banks		9120	0.00	0.00	
c) in Revolving Cash Account		9130	0.00	0.00	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	
e) Collections Awaiting Deposit		9140	0.00	0.00	

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	619,228.00	3,679,124.00	494.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	497,193.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,116,421.00	3,679,124.00	229.5%
TOTAL, REVENUES			1,116,421.00	3,679,124.00	229.5%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	50,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,817.00	100,000.00	31.9%
Professional/Consulting Services and Operating Expenditures		5800	45,157.00	50,000.00	10.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			120,974.00	200,000.00	65.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			120,974.00	200,000.00	65.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	78,812,202.00	97,372,246.00	23.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,812,202.00	97,372,246.00	23.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	89,093,942.00	30,000,000.00	-66.3%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	906,058.00	0.00	-100.0%
(c) TOTAL, SOURCES			90,000,000.00	30,000,000.00	-66.7%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,187,798.00	(67,372,246.00)	-702.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,116,421.00	3,679,124.00	229.5%
5) TOTAL, REVENUES			1,116,421.00	3,679,124.00	229.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		85,706.00	200,000.00	133.4%
9) Other Outgo	9000-9999	Except 7600-7699	35,268.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			120,974.00	200,000.00	65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			995,447.00	3,479,124.00	249.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	78,812,202.00	97,372,246.00	23.5%
2) Other Sources/Uses					
a) Sources		8930-8979	90,000,000.00	30,000,000.00	-66.7%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,187,798.00	(67,372,246.00)	-702.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,183,245.00	(63,893,122.00)	-624.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,952,111.47	69,135,356.47	21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,952,111.47	69,135,356.47	21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,952,111.47	69,135,356.47	21.4%
2) Ending Balance, June 30 (E + F1e)			69,135,356.47	5,242,234.47	-92.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	69,135,356.47	5,242,234.47	-92.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,984,229.00	1,385,000.00	-53.6%
5) TOTAL, REVENUES			2,984,229.00	1,385,000.00	-53.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	79.00	0.00	-100.0%
3) Employee Benefits		3000-3999	60.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	41,400.00	New
5) Services and Other Operating Expenditures		5000-5999	10,769.00	1,228,818.00	11,310.7%
6) Capital Outlay		6000-6999	0.00	1,476,396.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,908.00	2,746,614.00	25,079.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,973,321.00	(1,361,614.00)	-145.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,000.00)	(30,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,943,321.00	(1,391,614.00)	-147.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,620,503.69	9,563,824.69	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,620,503.69	9,563,824.69	44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,620,503.69	9,563,824.69	44.5%
2) Ending Balance, June 30 (E + F1e)			9,563,824.69	8,172,210.69	-14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,563,824.69	8,172,210.69	-14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	61,652.00	35,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	27,847.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	2,894,730.00	1,350,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			2,984,229.00	1,385,000.00	-53.6%
TOTAL, REVENUES			2,984,229.00	1,385,000.00	-53.6%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	26.00	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	8.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			60.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	150.00	New
Noncapitalized Equipment		4400	0.00	41,250.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	41,400.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	1.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	74,152.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	22,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	10,768.00	1,132,166.00	10,414.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,769.00	1,228,818.00	11,310.7%
CAPITAL OUTLAY					
Land		6100	0.00	7,110.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,469,286.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,476,396.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,908.00	2,746,614.00	25,079.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	30,000.00	30,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	30,000.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(30,000.00)	(30,000.00)	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,984,229.00	1,385,000.00	-53.6%
5) TOTAL, REVENUES			2,984,229.00	1,385,000.00	-53.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,908.00	2,746,614.00	25,079.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,908.00	2,746,614.00	25,079.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,973,321.00	(1,361,614.00)	-145.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,000.00)	(30,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,943,321.00	(1,391,614.00)	-147.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,620,503.69	9,563,824.69	44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,620,503.69	9,563,824.69	44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,620,503.69	9,563,824.69	44.5%
2) Ending Balance, June 30 (E + F1e)			9,563,824.69	8,172,210.69	-14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,563,824.69	8,172,210.69	-14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	9,563,824.69	8,172,210.69
Total, Restricted Balance		9,563,824.69	8,172,210.69

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,335,102.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	0.0%
5) TOTAL, REVENUES			6,935,102.00	600,000.00	-91.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,846,295.00	1,561,525.00	-15.4%
3) Employee Benefits		3000-3999	794,553.00	622,376.00	-21.7%
4) Books and Supplies		4000-4999	4,059,382.00	2,117,302.00	-47.8%
5) Services and Other Operating Expenditures		5000-5999	31,655,245.00	27,409,464.00	-13.4%
6) Capital Outlay		6000-6999	80,594,298.00	62,899,859.00	-22.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,949,773.00	94,610,526.00	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,014,671.00)	(94,010,526.00)	-16.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,450,482.00	93,976,026.00	24.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,450,482.00	93,976,026.00	24.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,564,189.00)	(34,500.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,240,940.76	8,676,751.76	-80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,240,940.76	8,676,751.76	-80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,240,940.76	8,676,751.76	-80.8%
2) Ending Balance, June 30 (E + F1e)			8,676,751.76	8,642,251.76	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,676,751.76	8,642,251.76	-0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	6,335,102.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,335,102.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	600,000.00	0.0%
TOTAL, REVENUES			6,935,102.00	600,000.00	-91.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,167,176.00	877,764.00	-24.8%
Classified Supervisors' and Administrators' Salaries		2300	360,822.00	270,315.00	-25.1%
Clerical, Technical and Office Salaries		2400	318,297.00	411,037.00	29.1%
Other Classified Salaries		2900	0.00	2,409.00	New
TOTAL, CLASSIFIED SALARIES			1,846,295.00	1,561,525.00	-15.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	401,022.00	330,268.00	-17.6%
OASDI/Medicare/Alternative		3301-3302	118,857.00	90,622.00	-23.8%
Health and Welfare Benefits		3401-3402	204,180.00	138,652.00	-32.1%
Unemployment Insurance		3501-3502	749.00	583.00	-22.2%
Workers' Compensation		3601-3602	7,924.00	10,235.00	29.2%
OPEB, Allocated		3701-3702	60,990.00	42,941.00	-29.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	831.00	9,075.00	992.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
TOTAL, EMPLOYEE BENEFITS			794,553.00	622,376.00	-21.7%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	4,059,382.00	2,117,302.00	-47.8%	
TOTAL, BOOKS AND SUPPLIES			4,059,382.00	2,117,302.00	-47.8%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	23,765.00	13,407.00	-43.6%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,486,346.00	21,719,538.00	-14.8%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	429,419.00	940.00	-99.8%	
Professional/Consulting Services and Operating Expenditures		5800	5,715,715.00	5,675,579.00	-0.7%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,655,245.00	27,409,464.00	-13.4%	
CAPITAL OUTLAY						
Land		6100	596,227.00	2,436,239.00	308.6%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	79,953,948.00	58,813,935.00	-26.4%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	44,123.00	1,649,685.00	3,638.8%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			80,594,298.00	62,899,859.00	-22.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			118,949,773.00	94,610,526.00	-20.5%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds			8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	75,450,482.00	93,976,026.00	24.6%
(a) TOTAL, INTERFUND TRANSFERS IN				75,450,482.00	93,976,026.00	24.6%
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
		Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0%
Other Sources						
		Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
		Proceeds from Certificates of Participation	8971	0.00	0.00	0.0%
		Proceeds from Leases	8972	0.00	0.00	0.0%
		Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.0%
		Proceeds from SBITAs	8974	0.00	0.00	0.0%
		All Other Financing Sources	8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			75,450,482.00	93,976,026.00	24.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,335,102.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	0.0%
5) TOTAL, REVENUES			6,935,102.00	600,000.00	-91.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		118,949,773.00	94,610,526.00	-20.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			118,949,773.00	94,610,526.00	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(112,014,671.00)	(94,010,526.00)	-16.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,450,482.00	93,976,026.00	24.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,450,482.00	93,976,026.00	24.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,564,189.00)	(34,500.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,240,940.76	8,676,751.76	-80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,240,940.76	8,676,751.76	-80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,240,940.76	8,676,751.76	-80.8%
2) Ending Balance, June 30 (E + F1e)			8,676,751.76	8,642,251.76	-0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,676,751.76	8,642,251.76	-0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,016.00	40,000.00	-13.1%
5) TOTAL, REVENUES			46,016.00	40,000.00	-13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,500.00	New
5) Services and Other Operating Expenditures		5000-5999	145,545.00	360,884.00	148.0%
6) Capital Outlay		6000-6999	33,867.00	354,007.00	945.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			179,412.00	717,391.00	299.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,396.00)	(677,391.00)	407.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,396.00)	(677,391.00)	407.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,505.54	1,319,109.54	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,505.54	1,319,109.54	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,505.54	1,319,109.54	-9.2%
2) Ending Balance, June 30 (E + F1e)			1,319,109.54	641,718.54	-51.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,319,109.54	641,718.54	-51.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	41,330.00	40,000.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,686.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,016.00	40,000.00	-13.1%
TOTAL, REVENUES			46,016.00	40,000.00	-13.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	2,500.00	New	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	2,500.00	New	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	3,000.00	New	
Professional/Consulting Services and Operating Expenditures		5800	145,545.00	357,884.00	145.9%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,545.00	360,884.00	148.0%	
CAPITAL OUTLAY						
Land		6100	0.00	5,000.00	New	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	33,867.00	324,007.00	856.7%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	25,000.00	New	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			33,867.00	354,007.00	945.3%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES			179,412.00	717,391.00	299.9%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,016.00	40,000.00	-13.1%
5) TOTAL, REVENUES			46,016.00	40,000.00	-13.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		179,412.00	717,391.00	299.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			179,412.00	717,391.00	299.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(133,396.00)	(677,391.00)	407.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,396.00)	(677,391.00)	407.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,505.54	1,319,109.54	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,505.54	1,319,109.54	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,505.54	1,319,109.54	-9.2%
2) Ending Balance, June 30 (E + F1e)			1,319,109.54	641,718.54	-51.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,319,109.54	641,718.54	-51.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,217,308.00	1,034,523.00	-15.0%
4) Other Local Revenue		8600-8799	71,011,665.00	58,537,678.00	-17.6%
5) TOTAL, REVENUES			72,228,973.00	59,572,201.00	-17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	67,855,608.00	65,017,207.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			67,855,608.00	65,017,207.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,373,365.00	(5,445,006.00)	-224.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	940,480.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			940,480.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,313,845.00	(5,445,006.00)	-202.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,173,120.24	72,486,965.24	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,173,120.24	72,486,965.24	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,173,120.24	72,486,965.24	7.9%
2) Ending Balance, June 30 (E + F1e)			72,486,965.24	67,041,959.24	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	72,486,965.24	67,041,959.24	-7.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,217,308.00	1,034,523.00	-15.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,217,308.00	1,034,523.00	-15.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	66,247,454.00	56,300,088.00	-15.0%
Unsecured Roll		8612	474,608.00	403,343.00	-15.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,801,304.00	1,530,830.00	-15.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	557,350.00	303,417.00	-45.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,930,949.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,011,665.00	58,537,678.00	-17.6%
TOTAL, REVENUES			72,228,973.00	59,572,201.00	-17.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	15,519.00	4,397,194.00	28,234.3%
Debt Service - Interest		7438	25,371,077.00	22,930,013.00	-9.6%
Other Debt Service - Principal		7439	42,469,012.00	37,690,000.00	-11.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			67,855,608.00	65,017,207.00	-4.2%
TOTAL, EXPENDITURES			67,855,608.00	65,017,207.00	-4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	940,480.00	0.00	-100.0%
(c) TOTAL, SOURCES			940,480.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			940,480.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,217,308.00	1,034,523.00	-15.0%
4) Other Local Revenue		8600-8799	71,011,665.00	58,537,678.00	-17.6%
5) TOTAL, REVENUES			72,228,973.00	59,572,201.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	67,855,608.00	65,017,207.00	-4.2%
10) TOTAL, EXPENDITURES			67,855,608.00	65,017,207.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,373,365.00	(5,445,006.00)	-224.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	940,480.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			940,480.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,313,845.00	(5,445,006.00)	-202.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,173,120.24	72,486,965.24	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,173,120.24	72,486,965.24	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,173,120.24	72,486,965.24	7.9%
2) Ending Balance, June 30 (E + F1e)			72,486,965.24	67,041,959.24	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	72,486,965.24	67,041,959.24	-7.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	270,085,434.00	282,502,436.00	4.6%
5) TOTAL, REVENUES			270,085,434.00	282,502,436.00	4.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,231,659.00	2,473,352.00	10.8%
3) Employee Benefits		3000-3999	1,238,144.00	1,470,827.00	18.8%
4) Books and Supplies		4000-4999	12,365.00	388,554.00	3,042.4%
5) Services and Other Operating Expenses		5000-5999	310,355,149.00	327,647,773.00	5.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			313,837,317.00	331,980,506.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,751,883.00)	(49,478,070.00)	13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	4,000,000.00	New
b) Transfers Out		7600-7629	16,634,071.00	2,000,000.00	-88.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,634,071.00)	2,000,000.00	-112.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(60,385,954.00)	(47,478,070.00)	-21.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	124,566,377.57	64,180,423.57	-48.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,566,377.57	64,180,423.57	-48.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			124,566,377.57	64,180,423.57	-48.5%
2) Ending Net Position, June 30 (E + F1e)			64,180,423.57	16,702,353.57	-74.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	64,180,423.57	16,702,353.57	-74.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,371,427.00	1,708,053.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	584,258.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	252,474,314.00	248,780,071.00	-1.5%
All Other Fees and Contracts		8689	6,965,629.00	7,415,400.00	6.5%
Other Local Revenue					
All Other Local Revenue		8699	7,689,806.00	24,598,912.00	219.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			270,085,434.00	282,502,436.00	4.6%
TOTAL, REVENUES			270,085,434.00	282,502,436.00	4.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	198,952.00	New
Classified Supervisors' and Administrators' Salaries		2300	694,288.00	680,189.00	-2.0%
Clerical, Technical and Office Salaries		2400	1,537,371.00	1,594,211.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,231,659.00	2,473,352.00	10.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	575,955.00	634,723.00	10.2%
OASDI/Medicare/Alternative		3301-3302	165,631.00	179,887.00	8.6%
Health and Welfare Benefits		3401-3402	367,445.00	487,158.00	32.6%
Unemployment Insurance		3501-3502	1,083.00	1,199.00	10.7%
Workers' Compensation		3601-3602	10,867.00	13,550.00	24.7%
OPEB, Allocated		3701-3702	109,498.00	145,255.00	32.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,665.00	9,055.00	18.1%
TOTAL, EMPLOYEE BENEFITS			1,238,144.00	1,470,827.00	18.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,365.00	388,554.00	3,042.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,365.00	388,554.00	3,042.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,416.00	20,495.00	-32.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	7,774,046.00	7,895,866.00	1.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	106,406.00	43,742.00	-58.9%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	302,427,410.00	319,673,119.00	5.7%
Communications		5900	16,871.00	14,551.00	-13.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			310,355,149.00	327,647,773.00	5.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			313,837,317.00	331,980,506.00	5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	4,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,000,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	16,634,071.00	2,000,000.00	-88.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,634,071.00	2,000,000.00	-88.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			(16,634,071.00)	2,000,000.00	-112.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	270,085,434.00	282,502,436.00	4.6%
5) TOTAL, REVENUES			270,085,434.00	282,502,436.00	4.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		313,837,317.00	331,980,506.00	5.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			313,837,317.00	331,980,506.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,751,883.00)	(49,478,070.00)	13.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	4,000,000.00	New
b) Transfers Out		7600-7629	16,634,071.00	2,000,000.00	-88.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,634,071.00)	2,000,000.00	-112.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(60,385,954.00)	(47,478,070.00)	-21.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	124,566,377.57	64,180,423.57	-48.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,566,377.57	64,180,423.57	-48.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			124,566,377.57	64,180,423.57	-48.5%
2) Ending Net Position, June 30 (E + F1e)			64,180,423.57	16,702,353.57	-74.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	64,180,423.57	16,702,353.57	-74.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,620,239.00	3,400,000.00	-26.4%
5) TOTAL, REVENUES			4,620,239.00	3,400,000.00	-26.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,302,899.00	1,550,000.00	19.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,302,899.00	1,550,000.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,317,340.00	1,850,000.00	-44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,134,071.00	3,500,000.00	-79.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,134,071.00	3,500,000.00	-79.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			20,451,411.00	5,350,000.00	-73.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	91,142,862.31	111,594,273.31	22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,142,862.31	111,594,273.31	22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			91,142,862.31	111,594,273.31	22.4%
2) Ending Net Position, June 30 (E + F1e)			111,594,273.31	116,944,273.31	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	111,594,273.31	116,944,273.31	4.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	279,481.00	300,000.00	7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,000,000.00	2,000,000.00	-50.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	340,758.00	1,100,000.00	222.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,620,239.00	3,400,000.00	-26.4%
TOTAL, REVENUES			4,620,239.00	3,400,000.00	-26.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,302,899.00	1,550,000.00	19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,302,899.00	1,550,000.00	19.0%
TOTAL, EXPENSES			1,302,899.00	1,550,000.00	19.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	17,134,071.00	3,500,000.00	-79.6%
(a) TOTAL, INTERFUND TRANSFERS IN			17,134,071.00	3,500,000.00	-79.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			17,134,071.00	3,500,000.00	-79.6%
(a + c - d + e)			17,134,071.00	3,500,000.00	-79.6%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,620,239.00	3,400,000.00	-26.4%
5) TOTAL, REVENUES			4,620,239.00	3,400,000.00	-26.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,302,899.00	1,550,000.00	19.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,302,899.00	1,550,000.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,317,340.00	1,850,000.00	-44.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,134,071.00	3,500,000.00	-79.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,134,071.00	3,500,000.00	-79.6%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			20,451,411.00	5,350,000.00	-73.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	91,142,862.31	111,594,273.31	22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,142,862.31	111,594,273.31	22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			91,142,862.31	111,594,273.31	22.4%
2) Ending Net Position, June 30 (E + F1e)			111,594,273.31	116,944,273.31	4.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	111,594,273.31	116,944,273.31	4.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	111,594,273.31	116,944,273.31
Total, Restricted Net Position		111,594,273.31	116,944,273.31

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	61,522.35	61,552.35	62,044.54	60,338.20	60,338.20	61,809.61
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	61,522.35	61,552.35	62,044.54	60,338.20	60,338.20	61,809.61
5. District Funded County Program ADA						
a. County Community Schools	16.47	16.47	16.47	16.47	16.47	16.47
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.47	16.47	16.47	16.47	16.47	16.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	61,538.82	61,568.82	62,061.01	60,354.67	60,354.67	61,826.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			437,225,797.14	419,505,735.14	341,234,329.14	360,405,697.14	312,592,077.14	286,770,778.14	313,808,694.14	297,216,414.14
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		36,923,674.00	36,923,674.00	121,953,077.00	66,462,613.00	66,462,613.00	121,953,078.00	66,462,613.00	66,462,614.00
Property Taxes	8020-8079		0.00	664,267.00	0.00	0.00	0.00	32,405,939.00	1,440,264.00	664,267.00
Miscellaneous Funds	8080-8099		254,447.00	0.00	(497,128.00)	0.00	(39,723.00)		0.00	4,381.00
Federal Revenue	8100-8299		2,170,931.00	268,482.00	112,288.00	2,896,455.00	10,928,545.00	691,062.00	13,701,798.00	4,204,793.00
Other State Revenue	8300-8599		10,615,452.00	10,578,625.00	20,388,561.00	515,802.00	20,529,912.00	41,805,149.00	40,983,760.00	40,590,519.00
Other Local Revenue	8600-8799		1,826,707.00	460,454.00	7,433,958.00	2,293,452.00	4,381,652.00	5,436,891.00	1,723,809.00	5,464,704.00
Interfund Transfers In	8900-8929						221,433.00	221,433.00		
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			51,791,211.00	48,895,502.00	149,390,756.00	72,168,322.00	102,484,432.00	202,513,552.00	124,312,244.00	117,391,278.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,697,561.00	42,241,302.00	48,036,538.00	56,562,795.00	49,000,278.00	54,633,830.00	55,684,786.00	53,782,664.00
Classified Salaries	2000-2999		24,074,820.00	12,677,667.00	17,820,316.00	20,069,436.00	22,115,904.00	23,877,439.00	22,666,062.00	21,294,033.00
Employee Benefits	3000-3999		11,101,738.00	16,122,009.00	31,820,211.00	33,013,281.00	38,022,402.00	44,940,822.00	39,826,575.00	34,667,008.00
Books and Supplies	4000-4999		292,870.00	1,159,448.00	8,618,745.00	3,868,296.00	4,728,974.00	6,571,984.00	4,921,471.00	3,576,171.00
Services	5000-5999		2,806,515.00	8,893,666.00	5,169,890.00	10,336,578.00	14,829,734.00	20,340,104.00	18,229,505.00	13,356,631.00
Capital Outlay	6000-6999		43,500.00	15,224.00	86,288.00	131,488.00	131,278.00	377,641.00	69,544.00	358,830.00
Other Outgo	7000-7499		(1,306.00)	(3,530.00)	(13,984.00)	(8,482.00)	(5,241.00)	(2,258.00)	(10,244.00)	(20,012.00)
Interfund Transfers Out	7600-7629						418,058.00	1,045,146.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			50,015,698.00	81,105,786.00	111,538,004.00	123,973,392.00	129,241,387.00	151,784,708.00	141,387,699.00	127,015,325.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		74,455,493.00	916,462.00	1,259,662.00	22,719,729.00	1,190,052.00	1,298,083.00	882,448.00	12,284.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	74,455,493.00	916,462.00	1,259,662.00	22,719,729.00	1,190,052.00	1,298,083.00	882,448.00	12,284.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		93,951,068.00	46,977,584.00	19,941,046.00	18,728,279.00	254,396.00	24,989,011.00	399,273.00	812,496.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	93,951,068.00	46,977,584.00	19,941,046.00	18,728,279.00	254,396.00	24,989,011.00	399,273.00	812,496.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(19,495,575.00)	(46,061,122.00)	(18,681,384.00)	3,991,450.00	935,656.00	(23,690,928.00)	483,175.00	(800,212.00)
E. NET INCREASE/DECREASE (B - C + D)			(17,720,062.00)	(78,271,406.00)	19,171,368.00	(47,813,620.00)	(25,821,299.00)	27,037,916.00	(16,592,280.00)	(10,424,259.00)
F. ENDING CASH (A + E)			419,505,735.14	341,234,329.14	360,405,697.14	312,592,077.14	286,770,778.14	313,808,694.14	297,216,414.14	286,792,155.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		286,792,155.14	307,629,365.14	320,953,872.14	280,632,140.14				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	121,953,079.00	66,462,614.00	66,462,614.00	121,953,078.00	0.00		960,435,341.00	960,435,341.00
Property Taxes	8020-8079	0.00	33,070,206.00	2,880,527.00	22,457,425.00	0.00		93,582,895.00	93,582,895.00
Miscellaneous Funds	8080-8099	(1,745,568.00)	(525,352.00)	(498,632.00)	(2,426,277.00)	0.00		(5,473,852.00)	(5,473,852.00)
Federal Revenue	8100-8299	2,229,513.00	15,904,040.00	8,824,598.00	7,975,685.00	49,395,308.00		119,303,498.00	119,303,498.00
Other State Revenue	8300-8599	31,716,111.00	24,344,117.00	24,847,937.00	38,167,129.00	62,563,430.00		367,646,504.00	367,646,504.00
Other Local Revenue	8600-8799	7,906,503.00	1,357,538.00	1,850,418.00	3,980,963.00	3,470,977.00		47,588,026.00	47,588,026.00
Interfund Transfers In	8900-8929		459,251.00	138,279.00	221,246.00	2,130,078.00		3,391,720.00	3,391,720.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		162,059,638.00	141,072,414.00	104,505,741.00	192,329,249.00	117,559,793.00	0.00	1,586,474,132.00	1,586,474,132.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	53,564,123.00	45,274,571.00	58,197,171.00	40,927,563.00	22,840,287.00		592,443,469.00	592,443,469.00
Classified Salaries	2000-2999	22,589,160.00	19,922,405.00	20,346,642.00	17,521,430.00	3,224,000.00		248,199,314.00	248,199,314.00
Employee Benefits	3000-3999	40,239,736.00	42,352,354.00	45,708,369.00	43,439,927.00	55,096,962.00		476,351,394.00	476,351,394.00
Books and Supplies	4000-4999	7,031,927.00	3,068,314.00	3,581,743.00	13,692,892.00	51,883,361.00		112,996,196.00	112,996,196.00
Services	5000-5999	17,154,586.00	15,949,519.00	15,999,393.00	15,823,287.00	70,200,808.00		229,090,216.00	229,090,216.00
Capital Outlay	6000-6999	112,343.00	91,931.00	15,219.00	85,873.00	3,109,767.00		4,628,926.00	4,628,926.00
Other Outgo	7000-7499	(7,670.00)	(5,207.00)	(2,677.00)	(2,460.00)	47,246.00		(35,825.00)	(35,825.00)
Interfund Transfers Out	7600-7629		295,992.00	295,992.00	1,361,566.00	5,444,966.00		8,861,720.00	8,861,720.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		140,684,205.00	126,949,879.00	144,141,852.00	132,850,078.00	211,847,397.00	0.00	1,672,535,410.00	1,672,535,410.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	251,285.00			9,316,283.00			112,301,781.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		251,285.00	0.00	0.00	9,316,283.00	0.00	0.00	112,301,781.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	789,508.00	798,028.00	685,621.00	371,905.00			208,698,215.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		789,508.00	798,028.00	685,621.00	371,905.00	0.00	0.00	208,698,215.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(538,223.00)	(798,028.00)	(685,621.00)	8,944,378.00	0.00	0.00	(96,396,434.00)	
E. NET INCREASE/DECREASE (B - C + D)		20,837,210.00	13,324,507.00	(40,321,732.00)	68,423,549.00	(94,287,604.00)	0.00	(182,457,712.00)	(86,061,278.00)
F. ENDING CASH (A + E)		307,629,365.14	320,953,872.14	280,632,140.14	349,055,689.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								254,768,085.14	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			349,055,689.14	308,525,500.14	248,508,537.14	266,917,580.14	202,348,229.14	168,471,158.14	212,532,036.14	212,902,443.14
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		37,999,240.00	37,999,240.00	123,889,096.00	68,398,632.00	68,398,632.00	123,889,097.00	68,398,632.00	68,398,632.00
Property Taxes	8020-8079			664,267.00				32,405,939.00	1,440,264.00	664,267.00
Miscellaneous Funds	8080-8099		(1,209,929.00)		(268,554.00)		(21,459.00)	(294,334.00)		(1,371,789.00)
Federal Revenue	8100-8299		2,623,586.00	412,837.00	135,700.00	3,500,388.00	11,235,720.00	1,345,820.00	16,558,727.00	5,081,524.00
Other State Revenue	8300-8599		12,762,366.00	12,718,090.00	24,512,029.00	620,120.00	27,722,985.00	24,927,544.00	48,524,826.00	30,759,400.00
Other Local Revenue	8600-8799		922,747.00	232,676.00	3,755,208.00	1,158,519.00	3,909,726.00	4,356,559.00	870,958.00	2,517,536.00
Interfund Transfers In	8900-8929						1,695,863.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			53,098,010.00	52,027,110.00	152,023,479.00	73,677,659.00	112,941,467.00	186,630,625.00	135,793,407.00	106,049,570.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		11,581,030.00	51,950,838.00	50,114,744.00	50,932,521.00	47,724,125.00	42,388,021.00	47,019,050.00	56,094,347.00
Classified Salaries	2000-2999		24,223,959.00	15,973,417.00	18,922,759.00	19,409,358.00	19,951,482.00	20,343,839.00	20,560,163.00	24,307,523.00
Employee Benefits	3000-3999		15,361,607.00	15,821,155.00	38,559,983.00	35,235,581.00	44,204,591.00	49,089,366.00	40,074,440.00	49,665,973.00
Books and Supplies	4000-4999		98,886.00	14,273,258.00	8,614,336.00	5,939,752.00	16,208,519.00	3,741,023.00	5,656,648.00	7,460,754.00
Services	5000-5999		3,747,063.00	11,620,816.00	14,941,892.00	23,138,612.00	16,423,904.00	24,792,926.00	20,003,885.00	15,400,052.00
Capital Outlay	6000-6999		104,759.00	356,889.00	422,211.00	1,225,918.00	604,677.00	137,943.00	395,500.00	321,225.00
Other Outgo	7000-7499		(15,606.00)	(11,142.00)	(20,331.00)	(17,038.00)	(32,827.00)	(63,406.00)	(20,753.00)	(32,056.00)
Interfund Transfers Out	7600-7629		137,237.00	487,163.00	487,163.00	810,627.00	162,388.00	568,356.00	162,388.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			55,238,935.00	110,472,394.00	132,042,757.00	136,675,331.00	145,246,859.00	140,998,068.00	133,851,321.00	153,217,818.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		39,673,935.00	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	39,673,935.00	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		78,063,199.00	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	78,063,199.00	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(38,389,264.00)	(1,571,679.00)	(1,571,679.00)	(1,571,679.00)	(1,571,679.00)	(1,571,679.00)	(1,571,679.00)	(1,571,679.00)
E. NET INCREASE/DECREASE (B - C + D)			(40,530,189.00)	(60,016,963.00)	18,409,043.00	(64,569,351.00)	(33,877,071.00)	44,060,878.00	370,407.00	(48,739,927.00)
F. ENDING CASH (A + E)			308,525,500.14	248,508,537.14	266,917,580.14	202,348,229.14	168,471,158.14	212,532,036.14	212,902,443.14	164,162,516.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		164,162,516.14	191,416,628.14	252,914,329.14	223,327,893.14				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	123,889,097.00	68,398,632.00	68,398,632.00	126,054,204.00			984,111,766.00	984,111,766.00
Property Taxes	8020-8079		33,070,206.00	2,880,527.00	22,457,425.00			93,582,895.00	93,582,895.00
Miscellaneous Funds	8080-8099	(942,976.00)		(1,299,834.00)				(5,408,875.00)	(5,408,875.00)
Federal Revenue	8100-8299	2,694,384.00	35,660,938.00	298,497.00	19,329,702.00	20,425,675.00		119,303,498.00	119,303,498.00
Other State Revenue	8300-8599	38,137,162.00	46,152,227.00	40,312,069.00	43,058,304.00	17,091,632.00		367,298,754.00	367,298,754.00
Other Local Revenue	8600-8799	4,234,689.00	4,667,578.00	750,395.00	6,853,198.00	11,358,237.00		45,588,026.00	45,588,026.00
Interfund Transfers In	8900-8929			1,695,857.00				3,391,720.00	3,391,720.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		168,012,356.00	187,949,581.00	113,036,143.00	217,752,833.00	48,875,544.00	0.00	1,607,867,784.00	1,607,867,784.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	56,765,946.00	46,150,112.00	58,025,836.00	38,812,959.00	33,139,755.00		590,699,284.00	590,699,284.00
Classified Salaries	2000-2999	21,040,368.00	17,672,590.00	18,100,474.00	17,672,031.00	12,154,684.00		250,332,647.00	250,332,647.00
Employee Benefits	3000-3999	42,013,467.00	42,817,568.00	46,210,446.00	43,917,087.00	18,612,548.00		481,583,812.00	481,583,812.00
Books and Supplies	4000-4999	3,597,469.00	2,867,285.00	3,347,074.00	12,795,761.00	20,992,141.00		105,592,906.00	105,592,906.00
Services	5000-5999	15,485,390.00	15,167,134.00	15,214,561.00	15,047,094.00	26,869,136.00		217,852,465.00	217,852,465.00
Capital Outlay	6000-6999	139,308.00	91,931.00	15,219.00	85,873.00	727,473.00		4,628,926.00	4,628,926.00
Other Outgo	7000-7499	(17,771.00)	(48,807.00)	(25,098.00)	(23,056.00)	(7,934.00)		(335,825.00)	(335,825.00)
Interfund Transfers Out	7600-7629	162,388.00	162,388.00	162,388.00	746,983.00	812,251.00		4,861,720.00	4,861,720.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		139,186,565.00	124,880,201.00	141,050,900.00	129,054,732.00	113,300,054.00	0.00	1,655,215,935.00	1,655,215,935.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00			57,540,960.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,624,275.00	1,624,275.00	1,624,275.00	1,624,275.00	0.00	0.00	57,540,960.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00			113,218,693.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,195,954.00	3,195,954.00	3,195,954.00	3,195,954.00	0.00	0.00	113,218,693.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,571,679.00)	(1,571,679.00)	(1,571,679.00)	(1,571,679.00)	0.00	0.00	(55,677,733.00)	
E. NET INCREASE/DECREASE (B - C + D)		27,254,112.00	61,497,701.00	(29,586,436.00)	87,126,422.00	(64,424,510.00)	0.00	(103,025,884.00)	(47,348,151.00)
F. ENDING CASH (A + E)		191,416,628.14	252,914,329.14	223,327,893.14	310,454,315.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								246,029,805.14	

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Education Center - 2309 Tulare Street, Fresno CA 93721

Date: May 29, 2026

Adoption Date: June 17, 2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Andy Levine

Title: Clerk of the Governing Board

Public Hearing:

Place: Education Center - 2309 Tulare Street,
Fresno CA 93721

Date: June 03, 2026

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Kim Kelstrom

Title: Chief Executive, Fiscal Services

Telephone: 559-457-3907

E-mail: kim.kelstrom@fresnounified.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/17/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	619,962,566.00	301	3,643,930.00	303	616,318,636.00	305	9,906,113.00	31,091,811.00	307	585,226,825.00	309
2000 - Classified Salaries	267,383,920.00	311	3,102,071.00	313	264,281,849.00	315	13,577,098.00	38,336,724.00	317	225,945,125.00	319
3000 - Employee Benefits	451,067,676.00	321	46,176,308.00	323	404,891,368.00	325	10,510,180.00	28,695,085.00	327	376,196,283.00	329
4000 - Books, Supplies Equip Replace. (6500)	102,721,731.00	331	2,088,846.00	333	100,632,885.00	335	9,814,297.00	35,194,590.00	337	65,438,295.00	339
5000 - Services . . . & 7300 - Indirect Costs	214,578,557.00	341	3,267,098.00	343	211,311,459.00	345	14,360,021.00	109,587,733.00	347	101,723,726.00	349
TOTAL					1,597,436,197.00	365	TOTAL			1,354,530,254.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		3,373,313.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		668,081.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		1,765,611.00
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.53%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,354,530,254.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Override includes one-time funding supports and grants that include contracted support for non-classroom instruction (includes after school programs, community schools, one-time entitlement, one-time facility projects).	

**Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	592,443,469.00	301	3,441,758.00	303	589,001,711.00	305	8,847,918.00	30,285,984.00	307	558,715,727.00	309
2000 - Classified Salaries	248,199,314.00	311	3,088,703.00	313	245,110,611.00	315	13,271,997.00	42,717,770.00	317	202,392,841.00	319
3000 - Employee Benefits	476,351,394.00	321	52,675,329.00	323	423,676,065.00	325	12,596,927.00	37,525,483.00	327	386,150,582.00	329
4000 - Books, Supplies Equip Replace. (6500)	113,133,558.00	331	836,052.00	333	112,297,506.00	335	11,700,742.00	40,091,269.00	337	72,206,237.00	339
5000 - Services . . & 7300 - Indirect Costs	223,705,291.00	341	4,635,929.00	343	219,069,362.00	345	19,076,089.00	98,981,958.00	347	120,087,404.00	349
TOTAL					1,589,155,255.00	365	TOTAL			1,339,552,791.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	445,749,971.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	54,069,605.00	380
3. STRS.	3101 & 3102	116,434,508.00	382
4. PERS.	3201 & 3202	13,833,155.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	10,339,754.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	103,102,659.00	385
7. Unemployment Insurance.	3501 & 3502	243,802.00	390
8. Workers' Compensation Insurance.	3601 & 3602	2,943,957.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	5,228,793.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	751,946,204.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	3,404,812.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	691,131.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	1,074,972.00	396
14. TOTAL SALARIES AND BENEFITS.	747,466,420.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.80%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.80%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,339,552,791.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Override includes one-time funding supports and grants that include contracted support for non-classroom instruction (includes after school programs, community schools, one-time entitlement, one-time facility projects).

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	822,728,454.00	(15,706,116.00)	807,022,338.00	44,990,000.00	56,686,089.00	795,326,249.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	64,287,483.00	1,165,599.00	65,453,082.00			65,453,082.00	
Net Pension Liability	960,259,000.00	(21,146,000.00)	939,113,000.00			939,113,000.00	
Total/Net OPEB Liability	720,662,249.00	10,981,075.00	731,643,324.00			731,643,324.00	
Compensated Absences Payable	6,060,208.00	17,785,211.00	23,845,419.00			23,845,419.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,573,997,394.00	(6,920,231.00)	2,567,077,163.00	44,990,000.00	56,686,089.00	2,555,381,074.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,684,826,120.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	118,046,529.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	401,781.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	19,642,122.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,252,029.00
5. Interfund Transfers Out	All	9300	7600-7629	3,861,720.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,552,991.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				34,710,643.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	3,649,704.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,535,718,652.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				61,568.82
B. Expenditures per ADA (Line I.E divided by Line II.A)				24,943.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			1,467,065,392.81	23,874.50
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			1,467,065,392.81	23,874.50
B. Required effort (Line A.2 times 90%)			1,320,358,853.53	21,487.05
C. Current year expenditures (Line I.E and Line II.B)			1,535,718,652.00	24,943.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 57,954,345.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,236,224,885.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.69%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 52,101,787.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 21,048,445.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	152,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	8,223,033.47
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	81,525,265.47
9. Carry-Forward Adjustment (Part IV, Line F)	4,838,683.22
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	86,363,948.69
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	887,833,083.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	187,306,720.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	155,723,640.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	79,127,218.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	401,781.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,864,293.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	9,544,881.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,346,693.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	10,908.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	167,108,170.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,871,198.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,369,329.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	31,534,110.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	42,960,113.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,579,002,137.53
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.16%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.47%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	81,525,265.47
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	21,053,650.07
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.19%) times Part III, Line B19); zero if negative	4,838,683.22
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.19%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	4,838,683.22
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	4,838,683.22

Approved indirect cost rate: 6.19%
Highest rate used in any program: 6.19%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	55,862,219.00	3,457,899.00	6.19%
01	3010	68,571,110.00	4,244,552.00	6.19%
01	3060	699,428.00	43,295.00	6.19%
01	3061	179,113.00	11,087.00	6.19%
01	3110	14,126.00	874.00	6.19%
01	3182	1,874,363.00	116,023.00	6.19%
01	3310	13,258,121.00	820,678.00	6.19%
01	3311	28,841.00	1,785.00	6.19%
01	3312	3,407,432.00	210,920.00	6.19%
01	3315	312,407.00	19,340.00	6.19%
01	3318	57,442.00	3,555.00	6.19%
01	3326	75,629.00	4,682.00	6.19%
01	3327	752,411.00	46,574.00	6.19%
01	3345	3,195.00	197.00	6.17%
01	3385	90,289.00	5,589.00	6.19%
01	3395	22,758.00	1,409.00	6.19%
01	3550	1,148,285.00	57,414.00	5.00%
01	4035	9,679,141.00	599,139.00	6.19%
01	4124	998,577.00	49,929.00	5.00%
01	4129	4,563,036.00	282,452.00	6.19%
01	4201	105,120.00	6,507.00	6.19%
01	4203	1,589,662.00	98,400.00	6.19%
01	4510	39,106.00	2,421.00	6.19%
01	5630	17,080.00	1,057.00	6.19%
01	6010	13,225,404.00	661,270.00	5.00%
01	6211	6,055,222.00	374,816.00	6.19%
01	6266	7,010,538.00	433,952.00	6.19%
01	6332	6,291,140.00	389,423.00	6.19%
01	6383	60,835.00	3,766.00	6.19%
01	6385	81,244.00	5,029.00	6.19%
01	6387	2,873,219.00	177,852.00	6.19%
01	6388	791,726.00	31,669.00	4.00%
01	6500	195,720,231.00	12,115,082.00	6.19%
01	6510	2,029,359.00	125,617.00	6.19%
01	6515	20,738.00	1,283.00	6.19%
01	6520	438,534.00	27,146.00	6.19%
01	6546	3,880,969.00	235,191.00	6.06%
01	6547	4,089,517.00	253,141.00	6.19%

Budget, July 1
2025-26 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	6770	15,688,950.00	156,890.00	1.00%
01	7085	953,486.00	59,021.00	6.19%
01	7220	427,515.00	26,465.00	6.19%
01	7311	59,032.00	3,654.00	6.19%
01	7339	113,805.00	7,044.00	6.19%
01	7399	5,107,941.00	316,182.00	6.19%
01	7435	25,989,644.00	1,608,758.00	6.19%
01	7810	6,270,210.00	133,151.00	2.12%
01	8150	43,862,118.00	2,715,065.00	6.19%
01	9010	11,067,853.00	191,539.00	1.73%
11	3555	68,759.00	3,438.00	5.00%
11	6371	421,126.00	26,068.00	6.19%
11	6391	6,198,623.00	309,932.00	5.00%
11	6392	322,925.00	19,990.00	6.19%
12	5025	754,250.00	46,688.00	6.19%
12	5035	790,253.00	48,916.00	6.19%
12	5160	329,243.00	20,380.00	6.19%
12	6040	53,319.00	3,300.00	6.19%
12	6052	37,668.00	2,332.00	6.19%
12	6053	1,629,097.00	100,841.00	6.19%
12	6105	25,955,637.00	1,606,654.00	6.19%
12	6128	718,620.00	44,483.00	6.19%
12	7810	806,212.00	49,905.00	6.19%
12	9010	1,145,908.00	65,784.00	5.74%
13	5310	34,704,765.00	2,148,225.00	6.19%
13	5320	7,924,831.00	490,547.00	6.19%
13	9010	225,125.00	13,935.00	6.19%

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		10,648,786.51	10,648,786.51
2. State Lottery Revenue	8560	11,683,259.00		4,581,162.00	16,264,421.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		11,683,259.00	0.00	15,229,948.51	26,913,207.51
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,767,410.00		0.00	8,767,410.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	2,786,094.00		0.00	2,786,094.00
4. Books and Supplies	4000-4999	0.00		3,549,016.00	3,549,016.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	129,755.00			129,755.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		11,683,259.00	0.00	3,549,016.00	15,232,275.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	11,680,932.51	11,680,932.51
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,048,544,384.00	2.26%	1,072,285,786.00	1.34%	1,086,670,700.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	25,813,143.00	13.37%	29,265,393.00	0.93%	29,537,643.00
4. Other Local Revenues	8600-8799	24,352,835.00	0.00%	24,352,835.00	0.00%	24,352,835.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(175,450,546.00)	0.95%	(177,113,556.00)	0.62%	(178,209,036.00)
6. Total (Sum lines A1 thru A5c)		923,289,816.00	2.77%	948,820,458.00	1.43%	962,382,142.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				426,937,728.00		424,193,543.00
b. Step & Column Adjustment				2,316,667.00		2,316,667.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,060,852.00)		(4,550,366.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	426,937,728.00	-0.64%	424,193,543.00	-0.53%	421,959,844.00
2. Classified Salaries						
a. Base Salaries				133,424,693.00		135,058,026.00
b. Step & Column Adjustment				1,633,333.00		1,300,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		800,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	133,424,693.00	1.22%	135,058,026.00	1.55%	137,158,026.00
3. Employee Benefits	3000-3999	271,366,913.00	1.54%	275,557,430.00	0.79%	277,741,936.00
4. Books and Supplies	4000-4999	59,817,487.00	-10.62%	53,463,527.00	-13.17%	46,422,695.00
5. Services and Other Operating Expenditures	5000-5999	121,163,317.00	-0.50%	120,555,127.00	1.52%	122,384,622.00
6. Capital Outlay	6000-6999	385,274.00	0.00%	385,274.00	0.00%	385,274.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,864,742.00	0.00%	1,864,742.00	0.00%	1,864,742.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(38,480,210.00)	0.00%	(38,480,210.00)	0.00%	(38,480,210.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,500,000.00	-72.73%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		981,979,944.00	-0.80%	974,097,459.00	-0.32%	970,936,929.00

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(58,690,128.00)		(25,277,001.00)		(8,554,787.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		176,763,716.70		118,073,588.70		92,796,587.70
2. Ending Fund Balance (Sum lines C and D1)		118,073,588.70		92,796,587.70		84,241,800.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,261,947.50		6,261,948.00		6,261,948.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	9,500,000.00		0.00		0.00
d. Assigned	9780	10,000,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	92,311,641.20		86,534,639.70		77,979,852.70
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		118,073,588.70		92,796,587.70		84,241,800.70
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	92,311,641.20		86,534,639.70		77,979,852.70
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		92,311,641.20		86,534,639.70		77,979,852.70
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1D adjustments include less FTE due to lower enrollment, reduction for Designated Schools to reduce 3 days in 2027/28. In addition, other uses assumes reductions in 2027/28 of \$25 million and 2028/29 \$3 million.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	119,303,498.00	0.00%	119,303,498.00	0.00%	119,303,498.00
3. Other State Revenues	8300-8599	341,833,361.00	-1.11%	338,033,361.00	0.00%	338,033,361.00
4. Other Local Revenues	8600-8799	23,235,191.00	-8.61%	21,235,191.00	-0.94%	21,035,191.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,361,720.00	0.00%	3,361,720.00	0.00%	3,361,720.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	175,450,546.00	0.95%	177,113,556.00	0.62%	178,209,036.00
6. Total (Sum lines A1 thru A5c)		663,184,316.00	-0.62%	659,047,326.00	0.14%	659,942,806.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				165,505,741.00		166,505,741.00
b. Step & Column Adjustment				1,000,000.00		725,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	165,505,741.00	0.60%	166,505,741.00	0.44%	167,230,741.00
2. Classified Salaries						
a. Base Salaries				114,774,621.00		115,274,621.00
b. Step & Column Adjustment				500,000.00		362,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	114,774,621.00	0.44%	115,274,621.00	0.31%	115,637,121.00
3. Employee Benefits	3000-3999	204,984,481.00	0.51%	206,026,382.00	0.63%	207,316,970.00
4. Books and Supplies	4000-4999	53,178,709.00	-1.97%	52,129,379.00	-2.11%	51,030,258.00
5. Services and Other Operating Expenditures	5000-5999	107,926,899.00	-9.85%	97,297,338.00	-5.53%	91,913,850.00
6. Capital Outlay	6000-6999	4,243,652.00	0.00%	4,243,652.00	0.00%	4,243,652.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,484,358.00	0.00%	3,484,358.00	0.00%	3,484,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	33,095,285.00	-0.91%	32,795,285.00	-0.91%	32,495,285.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,361,720.00	0.00%	3,361,720.00	0.00%	3,361,720.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		690,555,466.00	-1.37%	681,118,476.00	-0.65%	676,713,955.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(27,371,150.00)		(22,071,150.00)		(16,771,149.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		148,499,822.72		121,128,672.72		99,057,522.72
2. Ending Fund Balance (Sum lines C and D1)		121,128,672.72		99,057,522.72		82,286,373.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	121,128,672.72		99,057,522.72		82,286,373.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		121,128,672.72		99,057,522.72		82,286,373.72
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,048,544,384.00	2.26%	1,072,285,786.00	1.34%	1,086,670,700.00
2. Federal Revenues	8100-8299	119,303,498.00	0.00%	119,303,498.00	0.00%	119,303,498.00
3. Other State Revenues	8300-8599	367,646,504.00	-0.09%	367,298,754.00	0.07%	367,571,004.00
4. Other Local Revenues	8600-8799	47,588,026.00	-4.20%	45,588,026.00	-0.44%	45,388,026.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,391,720.00	0.00%	3,391,720.00	0.00%	3,391,720.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,586,474,132.00	1.35%	1,607,867,784.00	0.90%	1,622,324,948.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				592,443,469.00		590,699,284.00
b. Step & Column Adjustment				3,316,667.00		3,041,667.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,060,852.00)		(4,550,366.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	592,443,469.00	-0.29%	590,699,284.00	-0.26%	589,190,585.00
2. Classified Salaries						
a. Base Salaries				248,199,314.00		250,332,647.00
b. Step & Column Adjustment				2,133,333.00		1,662,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		800,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	248,199,314.00	0.86%	250,332,647.00	0.98%	252,795,147.00
3. Employee Benefits	3000-3999	476,351,394.00	1.10%	481,583,812.00	0.72%	485,058,906.00
4. Books and Supplies	4000-4999	112,996,196.00	-6.55%	105,592,906.00	-7.71%	97,452,953.00
5. Services and Other Operating Expenditures	5000-5999	229,090,216.00	-4.91%	217,852,465.00	-1.63%	214,298,472.00
6. Capital Outlay	6000-6999	4,628,926.00	0.00%	4,628,926.00	0.00%	4,628,926.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,349,100.00	0.00%	5,349,100.00	0.00%	5,349,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,384,925.00)	5.57%	(5,684,925.00)	5.28%	(5,984,925.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,861,720.00	-45.14%	4,861,720.00	0.00%	4,861,720.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,672,535,410.00	-1.04%	1,655,215,935.00	-0.46%	1,647,650,884.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(86,061,278.00)		(47,348,151.00)		(25,325,936.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		325,263,539.42		239,202,261.42		191,854,110.42
2. Ending Fund Balance (Sum lines C and D1)		239,202,261.42		191,854,110.42		166,528,174.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,261,947.50		6,261,948.00		6,261,948.00
b. Restricted	9740	121,128,672.72		99,057,522.72		82,286,373.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	9,500,000.00		0.00		0.00
d. Assigned	9780	10,000,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	92,311,641.20		86,534,639.70		77,979,852.70
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		239,202,261.42		191,854,110.42		166,528,174.42
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	92,311,641.20		86,534,639.70		77,979,852.70
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		92,311,641.20		86,534,639.70		77,979,852.70
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.52%		5.23%		4.73%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		60,338.20		59,368.52		57,783.36
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		1,672,535,410.00		1,655,215,935.00		1,647,650,884.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		1,672,535,410.00		1,655,215,935.00		1,647,650,884.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		2.00%		2.00%		2.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		33,450,708.20		33,104,318.70		32,953,017.68
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		33,450,708.20		33,104,318.70		32,953,017.68
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(274,335.00)	0.00	(5,001,418.00)				
Other Sources/Uses Detail					3,391,720.00	3,861,720.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	51,394.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	842.00	0.00	359,428.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	52,951.00	0.00	1,989,283.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(459,692.00)	2,652,707.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	17,198.00	0.00						
Other Sources/Uses Detail					3,361,720.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	75,817.00	0.00						
Other Sources/Uses Detail					0.00	78,812,202.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	429,419.00	0.00						
Other Sources/Uses Detail					75,450,482.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	106,406.00	0.00						
Other Sources/Uses Detail					0.00	16,634,071.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					17,134,071.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	734,027.00	(734,027.00)	5,001,418.00	(5,001,418.00)	99,337,993.00	99,337,993.00	0.00	0.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	351,218.00	0.00	0.00	(5,384,925.00)				
Other Sources/Uses Detail					3,391,720.00	4,861,720.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,604.00	0.00	423,320.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,026.00	0.00	2,117,293.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(606,334.00)	2,844,312.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	60,304.00	0.00						
Other Sources/Uses Detail					3,361,720.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	100,000.00	0.00						
Other Sources/Uses Detail					0.00	97,337,746.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	22,500.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	940.00	0.00						
Other Sources/Uses Detail					93,976,026.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	3,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	43,742.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	606,334.00	(606,334.00)	5,384,925.00	(5,384,925.00)	104,229,466.00	104,229,466.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	60,338	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	64,868	64,865		
Charter School	0			
Total ADA	64,868	64,865	0.0%	Met
Second Prior Year (2024-25)				
District Regular	63,250	63,247		
Charter School				
Total ADA	63,250	63,247	0.0%	Met
First Prior Year (2025-26)				
District Regular	62,045	62,045		
Charter School		0		
Total ADA	62,045	62,045	0.0%	Met
Budget Year (2026-27)				
District Regular	61,810			
Charter School	0			
Total ADA	61,810			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	68,240	68,213		
Charter School				
Total Enrollment	68,240	68,213	0.0%	Met
Second Prior Year (2024-25)				
District Regular	67,831	67,810		
Charter School				
Total Enrollment	67,831	67,810	0.0%	Met
First Prior Year (2025-26)				
District Regular	67,180	66,824		
Charter School				
Total Enrollment	67,180	66,824	0.5%	Met
Budget Year (2026-27)				
District Regular	65,585			
Charter School				
Total Enrollment	65,585			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	62,221	68,213	
Charter School		0	
Total ADA/Enrollment	62,221	68,213	91.2%
Second Prior Year (2024-25)			
District Regular	61,854	67,810	
Charter School	0		
Total ADA/Enrollment	61,854	67,810	91.2%
First Prior Year (2025-26)			
District Regular	61,522	66,824	
Charter School			
Total ADA/Enrollment	61,522	66,824	92.1%
Historical Average Ratio:			91.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	60,338	65,585		
Charter School	0			
Total ADA/Enrollment	60,338	65,585	92.0%	Met
1st Subsequent Year (2027-28)				
District Regular	59,369	64,531		
Charter School				
Total ADA/Enrollment	59,369	64,531	92.0%	Met
2nd Subsequent Year (2028-29)				
District Regular	57,783	62,808		
Charter School				
Total ADA/Enrollment	57,783	62,808	92.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	62,061.01	61,826.08	61,208.69	60,364.56
b. Prior Year ADA (Funded)		62,061.01	61,826.08	61,208.69
c. Difference (Step 1a minus Step 1b)		(234.93)	(617.39)	(844.13)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.38%)	(1.00%)	(1.38%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(.38%)	(1.00%)	(1.38%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.38% to 0.62%	-2.00% to 0%	-2.38% to -0.38%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	93,582,895.00	93,582,895.00	93,582,895.00	93,582,895.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,017,222,042.00	1,054,018,236.00	1,056,148,986.00	1,072,857,498.00
District's Projected Change in LCFF Revenue:		3.62%	.20%	1.58%
LCFF Revenue Standard		-1.38% to 0.62%	-2.00% to 0%	-2.38% to -0.38%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Although the district is in declining enrollment, the district is funded on the 3-year prior average. In addition, COLA has been allocated along with the additional 1.44% allocated from the May Revise.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
	Third Prior Year (2023-24)	768,769,802.53	913,621,471.03	84.1%	
Second Prior Year (2024-25)	846,584,188.31	990,319,848.48	85.5%		
First Prior Year (2025-26)	856,030,847.00	957,746,311.00	89.4%		
		Historical Average Ratio:	86.3%		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
District's Reserve Standard Percentage (Criterion 10B, Line 4):		2.0%	2.0%	2.0%	
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		83.3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%	

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		
	Budget Year (2026-27)	831,729,334.00	976,479,944.00	85.2%	
1st Subsequent Year (2027-28)	834,808,999.00	972,597,459.00	85.8%		Met
2nd Subsequent Year (2028-29)	836,859,806.00	969,436,929.00	86.3%		Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.38%)	(1.00%)	(1.38%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.38% to 9.62%	-11.00% to 9.00%	-11.38% to 8.62%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.38% to 4.62%	-6.00% to 4.00%	-6.38% to 3.62%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	118,142,407.00		
Budget Year (2026-27)	119,303,498.00	.98%	No
1st Subsequent Year (2027-28)	119,303,498.00	0.00%	No
2nd Subsequent Year (2028-29)	119,303,498.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	343,840,990.00		
Budget Year (2026-27)	367,646,504.00	6.92%	Yes
1st Subsequent Year (2027-28)	367,298,754.00	(.09%)	No
2nd Subsequent Year (2028-29)	367,571,004.00	.07%	No

Explanation:
(required if Yes)

An increase in Special Education Funding per the May Revision.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	50,758,941.00		
Budget Year (2026-27)	47,588,026.00	(6.25%)	Yes
1st Subsequent Year (2027-28)	45,588,026.00	(4.20%)	No
2nd Subsequent Year (2028-29)	45,388,026.00	(.44%)	No

Explanation:
(required if Yes)

The district received one-time revenue for unrealized loss and higher interest income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2025-26)	102,456,016.00		
Budget Year (2026-27)	112,996,196.00	10.29%	Yes
1st Subsequent Year (2027-28)	105,592,906.00	(6.55%)	Yes
2nd Subsequent Year (2028-29)	97,452,953.00	(7.71%)	Yes

Explanation:
(required if Yes)

The district has plans to purchase a textbook adoption in 2026/27. For 2027/28 and 2028/29, the district assumes reduction of one-time block grants and grants that are ending.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	219,579,975.00		
Budget Year (2026-27)	229,090,216.00	4.33%	No
1st Subsequent Year (2027-28)	217,852,465.00	(4.91%)	No
2nd Subsequent Year (2028-29)	214,298,472.00	(1.63%)	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2025-26)	512,742,338.00		
Budget Year (2026-27)	534,538,028.00	4.25%	Met
1st Subsequent Year (2027-28)	532,190,278.00	(.44%)	Met
2nd Subsequent Year (2028-29)	532,262,528.00	.01%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	322,035,991.00		
Budget Year (2026-27)	342,086,412.00	6.23%	Met
1st Subsequent Year (2027-28)	323,445,371.00	(5.45%)	Met
2nd Subsequent Year (2028-29)	311,751,425.00	(3.62%)	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	1,626,225,354.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	1,626,225,354.00	48,786,760.62	50,355,201.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	148,125,868.40	139,105,813.20	94,901,769.20
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	148,125,868.40	139,105,813.20	94,901,769.20
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,633,954,570.81	1,664,840,321.14	1,684,826,120.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,633,954,570.81	1,664,840,321.14	1,684,826,120.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.1%	8.4%	5.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.0%	2.8%	1.9%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	26,651,431.62	915,121,471.03	N/A	Met
Second Prior Year (2024-25)	(89,683,239.99)	990,819,848.48	9.1%	Not Met
First Prior Year (2025-26)	(88,594,224.00)	958,246,311.00	9.2%	Not Met
Budget Year (2026-27) (Information only)	(58,690,128.00)	981,979,944.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The district had planned to utilize committed and assigned balances for one-time spending and plans to address deficit with an additional reduction in 2027/28 and 2028/29.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2023-24)	335,466,971.00	328,389,749.07	2.1%	Not Met
Second Prior Year (2024-25)	318,264,089.00	355,041,180.69	N/A	Met
First Prior Year (2025-26)	243,338,002.00	265,357,940.70	N/A	Met
Budget Year (2026-27) (Information only)	176,763,716.70			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

In 2023/24, the district settled with employee unions during the year and is reflective of negotiations.

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	349,055,689.14	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$90,000 (greater of)	0 to 300
4% or \$90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	60,338	59,369	57,783
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,672,535,410.00	1,655,215,935.00	1,647,650,884.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,672,535,410.00	1,655,215,935.00	1,647,650,884.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	33,450,708.20	33,104,318.70	32,953,017.68
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	33,450,708.20	33,104,318.70	32,953,017.68

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	92,311,641.20	86,534,639.70
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	92,311,641.20	86,534,639.70
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.52%	5.23%
	District's Reserve Standard (Section 10B, Line 7):	33,450,708.20	33,104,318.70
	Status:	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATAENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(198,907,633.00)			
Budget Year (2026-27)	(175,450,546.00)	(23,457,087.00)	(11.8%)	Not Met
1st Subsequent Year (2027-28)	(197,726,620.00)	22,276,074.00	12.7%	Not Met
2nd Subsequent Year (2028-29)	(198,822,100.00)	1,095,480.00	.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	3,391,720.00			
Budget Year (2026-27)	3,391,720.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	3,391,720.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	3,391,720.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	3,861,720.00			
Budget Year (2026-27)	8,861,720.00	5,000,000.00	129.5%	Not Met
1st Subsequent Year (2027-28)	4,861,720.00	(4,000,000.00)	(45.1%)	Not Met
2nd Subsequent Year (2028-29)	4,861,720.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The May Revision provided increased funding for Special Education.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 2026/27, the budget restores the transfer to OPEB from the general fund of \$1.5 million. Also in 2026/27, there is a one-time contribution planned to the Health Fund.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

--

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
116,944,273	0

4. OPEB Liabilities

a. Total OPEB liability

822,786,186.00

b. OPEB plan(s) fiduciary net position (if applicable)

116,944,273.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

705,841,913.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2025

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	77,853,205.00	77,853,205.00	77,853,205.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	54,701,375.00	55,097,055.00	56,203,691.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	78,301,704.00	82,547,654.00	86,935,296.00
d. Number of retirees receiving OPEB benefits	5,841.00	5,841.00	5,841.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Workers' Compensation and Liability are supported by a percentage of payroll. Health benefits are supported by a contribution amount calculated based on negotiated base LCFF increases. An actuarial is completed to determine the employer payroll percentage.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

65,704,035.00
4,385,604.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	249,880,071.00	255,424,773.00	259,113,559.00
b. Amount contributed (funded) for self-insurance programs	249,880,071.00	255,424,773.00	259,113,559.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	4,270.40	4,145.00	4,111.00	4,054.11

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The district is in the process of beginning negotiations for 2026/27.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

4,986,415

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
5,535,431	5,535,431	5,535,431

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	3,633.90	3,372.00	3,372.00	3,372.00

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The district is in the process of beginning negotiations for 2026/27.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	16,431,910		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

7.	Amount included for any tentative salary schedule increases			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Classified (Non-management) Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,726,770	2,726,770	2,726,770
3.	Percent change in step & column over prior year			

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Attrition (layoffs and retirements)

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	1,222.00	1,148.00	1,148.00	1,148.00

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

The district is in the process of beginning negotiations for 2026/27.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

1,560,230

4. Amount included for any tentative salary schedule increases

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	1,624,600		
Percent change in step & column over prior year			

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 17, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

For A3, the district is declining in enrollment in both the prior year and budget year, however the indicator marked no.

End of School District Budget Criteria and Standards Review